



AMERICA'S
ESSENTIAL
HOSPITALS

DATE November 26, 2014
TO America's Essential Hospitals Member
FROM Rhonda Gold, Chief Financial Officer
RE Non-Allowable lobbying dues for 2015

MEMORANDUM

Pursuant to section 6033(e) of the Internal Revenue Codes, we are required to notify you that **6 percent** of your **2015** membership dues are allocable to lobbying activities of America's Essential Hospitals and, therefore, are non-deductible as an ordinary and necessary business expense by your organization. This information should be used for your Medicaid cost reports.

This letter is also posted on America's Essential Hospitals' website at <http://essentialhospitals.org/about-americas-essential-hospitals/join-americas-essential-hospitals-and-get-results/>. This notice does not apply to members with 501(c)(3) tax status.

If you have questions or need further assistance, please feel free to call me at (202) 585-0109.