

December 1, 2012

**TO:** Dartmouth Class Presidents & Treasurers

**FROM:** Jennifer Evans Casey '66a, Director of Class Activities  
Martha Beattie '76, Vice President of Alumni Relations

**RE:** Tax Deductibility of Class Dues

**CC:** Gail Goodness, College Controller

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When looking at the issue of whether Dartmouth College tax dues are tax deductible, there is no universal answer as each Dartmouth class is independent and conducts its activities in its own unique manner.

The IRS states in their Publication 526, Charitable Contributions:

<http://www.irs.gov/pub/irs-pdf/p526.pdf>:

*Membership fees or dues: You may be able to deduct membership fees or dues you pay to a qualified organization. However, you can deduct only the amount that is more than the value of the benefits you receive.*

For example: If annual class dues are \$40? Does the dues payer receive benefits worth more or less than \$40 each year? If the classmate does not receive any direct benefits, then the dues are deductible. If the classmate receives a discount on reunions or free mini-reunion attendance etc, that non-dues payers from the class do not receive, then the dues would NOT be deductible.

Classes must understand that there are criteria – as stated above – that must be met for dues to be tax deductible and a class' standing with these criteria may change from year to year and thus, no blanket statement or policy can be shared by Dartmouth.