

To All JCAA Members:

To be in compliance with federal tax regulations for organizations exempt from income tax under Section 6033(e) notice and reporting requirements, JCAA must notify our members as to what portion of your membership dues are nondeductible as a trade or business expense deduction on your tax returns, because that portion is allocated to political or lobbying activities of the organization. Please consult with your tax advisor for details on how this regulation affects you.

This letter is an official notice to let you know that 14% of your dues payments are nondeductible as a trade or business expense deduction on your tax returns, because that portion is allocated to political or lobbying activities of the organization.

If you paid or will pay dues for a full year, the dollar amount not deductible is listed below for each membership category. If you did not pay dues for the full year, calculate the dollar amount of the dues, which are not deductible, by multiplying the total amount of dues that you have paid or will pay to JCAA during the year by 14%.

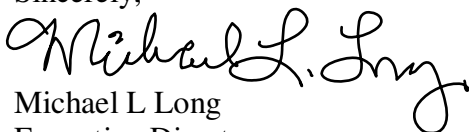
Membership Level	Monthly Dues	Nondeductible Portion (14 %)	Annual Dues	Nondeductible Portion (14 %)
General	\$40.00	\$5.60 / month	\$480	\$67.20 / year
Associate	\$20.00	\$2.80 / month	\$240	\$33.60 / year
Emeritus	N/A	N/A	\$96	\$13.44 / year
Affiliate	\$40.00	\$5.60 / month	\$480	\$67.20 / year

Thank you for your compliance. The JCAA Board of Directors highly values our political and legislative activity. We have been effective in helping the education coalition of Colorado influence the legislation which directly affects our members. The portion of your membership dues which pays for our legislative and political activity includes the following services:

- Contracting with CASE to provide lobbying and representation,
- Supporting the JCAA Legislative Committee,
- Supporting the District Legislative Forum Steering Committee,
- Sponsoring candidate forums and candidate information distribution, and
- Contributing to issue campaigns and Jeffco bond and mill levy campaigns.

JCAA neither endorses nor contributes to candidates. If you would like to read the *JCAA Legislative Activity Guidelines and Principles*, please call me for a copy or visit our website <http://www.jcaajeffco.org/>

Sincerely,



Michael L Long
Executive Director