



November 26, 2018

To: LNHA Members

From: Mark Berger

RE: Lobbying Percentage

Please be advised that, in compliance with Section 6033 (e) of the Internal Revenue Code (IRC), Louisiana Nursing Home Association reasonably estimates that 30% (thirty percent) of your 2018-2019 LNHA dues will be spent on lobbying and other expenditures subject to Section 162 (e)(1) of the IRC and therefore this portion is not deductible for federal income tax purposes.

If you have any questions, you should check with your tax advisor.

Sincerely,

Mark Berger

Mark D. Berger, CPA, CGMA
Executive Director
Louisiana Nursing Home Association