



To: LNHA Members

From: Mark Berger

Date: November 2, 2023

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 39% (thirty-nine percent) of your 2023-2024 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.

