

**Explanation of Items on Your Dues Bill**

**Non-Voluntary Full Member Dues and Assessments:**

**AOA Membership Dues**
A member of the California Optometric Association is automatically affiliated with the American Optometric Association. COA members have an annual AOA dues obligation of $960.00.

**COA Membership Dues**
Members of the California Optometric Association have an annual dues obligation of $813.00.

**Society Membership Dues**
A member of the California Optometric Association is affiliated through the Society in their geographical area of the state. Because local Societies set their own dues, your statement may or may not indicate a Society dues obligation.

**Public Vision League**
The Public Vision League-Litigative Fund provides the Association with legal services and advice in the event of important legal challenges. Members of the California Optometric Association have an annual assessment obligation to the Public Vision League-Litigative Fund of $50.00.

**Legislative Fund**
The Legislative Fund will provide support for COA’s legislative team to protect and advance the scope of practice for the optometric profession. COA members have an annual Legislative Fund assessment obligation of $192.00.

**Voluntary Contributions:**
If payment for PAC contributions is made from personal funds, the individual optometrist is the contributor. You will need to indicate on your check or credit card remit that this contribution is from an individual optometrist. Please also provide your address and the name of your employer on your dues remit for PAC records.

If payment for PAC contributions is made from an optometric group or a business account, the contributor is the optometric group or business. Please indicate on your check or credit card remit that the contribution is from an optometric group or business. Please also provide the name and address of the optometric group or business on your dues remit for PAC records.

**Cal-OPAC**
The California Optometric Political Action Committee provides political support to candidates and officeholders who share the goals of the Association. The maximum allowable contribution per member or business is $6,500 per calendar year. Any amount over $6,500 will be allocated to COA’s Independent Expenditure PAC.

**LSCOA-PAC**
The Local Societies of COA Political Action Committee provides support to candidates and officeholders who share the goals of the Association. Not all Societies participate in LSCOA-PAC, hence, not all COA members are requested to contribute. The maximum allowable contribution per member or business is $6,500 per calendar year. Any amount over $6,500 will be allocated to COA’s Independent Expenditure PAC.

**California Vision Foundation**
The California Vision Foundation (CVF) is dedicated to preventing vision loss and enhancing eye health through public education and the provision of services to medically underserved Californians. CVF is a nonprofit, tax-exempt corporation formed under IRC Section 501(c)(3).

The California Optometric Association’s fiscal year is January 1 through December 31.

**IMPORTANT: Required IRS Notice**
The Tax Reform Act of 1993 includes a provision that eliminates the portion of an association member’s dues attributable to an association’s lobbying expenses. Beginning with 1994, associations have been required to notify their members about the non-deductible portion of their dues and similar payments at the time of assessment or payment of dues.

Contributions or gifts to the California Optometric Association and the American Optometric Association are not deductible as charitable contributions for income tax purposes. However, they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. The American Optometric Association estimates that the non-deductible portion of your 2019 AOA dues – the portion that is allocable to lobbying – is 11.0%. The non-deductible portion of COA dues paid in 2019 is estimated to be 45.00%. The Public Vision League assessment and voluntary contributions to the California Vision Foundation are entirely tax deductible. The Legislative Fund assessment is 100% non-deductible.

Contributions to the California Optometric Political Action Committee (Cal-OPAC) Local Societies of the California Optometric Association Political Action Committee (LSCOA PAC) and Independent Expenditures PAC are voluntary and are not deductible for income tax purposes. These contributions are also not deductible as ordinary and necessary business expenses. Certain local societies have elected to contribute a portion of their dues collections to the LSCOA PAC. To date the Alameda/Contra Costa Counties, Cahuilla, Central California, Golden Empire, Humboldt-Del Norte, Imperial County, Inland Empire, Kern County, Los Angeles County, Mojave Desert, Monterey Bay, Orange County, Redwood Empire, Rio Hondo, Sacramento Valley, San Diego County, San Gabriel Valley, San Joaquin, San Mateo, Santa Clara County, San Francisco, San Fernando Valley, South Bay, Tri-County, and Tulare-Kings Counties Societies are contributing a portion of their dues to LSCOA-PAC. The amount that will be considered non-deductible contributions to the political action committees is reflected in the Cal-OPAC and the LSCOA-PAC columns on your statement.

Please change the following:

Name ______________________________  Phone Number ___________________________
Address ______________________________  Fax Number ___________________________
City ____________________________  Email Address ___________________________
State ____________________________ ZIP ____________________________  PLEASE UPDATE THE CHANGE TO BE (check all that apply)
□ Preferred mailing address
□ Preferred billing address
□ COA member record update only

**PLEASE CHECK ONE:**  
□ Home  □ Office