Contribution and Tax Disclosure

Effective Date: May 1, 2026

This disclosure explains the general federal tax treatment of payments to the American Alternative Care Policy Network ("AACPN") and distinguishes membership dues, voluntary contributions, sponsorships, event or program payments, and political activity.

1. Organizational Status

AACPN is a nonprofit membership organization that has applied to the Internal Revenue Service for recognition of tax-exempt status under Section 501(c)(6) of the Internal Revenue Code. AACPN's application is currently pending.

AACPN is not an organization described in Section 501(c)(3). Payments to AACPN should not be treated as charitable contributions for federal income-tax purposes.

2. No Charitable-Contribution Deduction

Membership dues, voluntary contributions or gifts, sponsorship payments, event fees, program fees, and other payments to AACPN are not deductible as charitable contributions for federal income-tax purposes. AACPN will not issue charitable-donation receipts representing that a payment is deductible under Section 170 of the Internal Revenue Code.

A payment may have a different tax treatment depending on the payer's circumstances and the nature of the payment. AACPN does not provide tax advice. Payers should consult their own qualified tax advisers.

3. Membership Dues

Membership dues are payments for membership in AACPN and the benefits associated with the selected membership level. They are not charitable contributions, sponsorship payments, or payments for a particular advocacy outcome, governmental action, appointment, access, or influence.

Dues may be deductible by some members as an ordinary and necessary trade or business expense, subject to applicable law and the member's individual circumstances. No member should assume that all dues are deductible.

4. Lobbying and Political-Activity Allocation

Federal tax law may disallow a business-expense deduction for the portion of membership dues allocable to certain lobbying or political expenditures. AACPN currently engages in policy advocacy and lobbying as part of its organizational activities.

AACPN has not yet selected its compliance approach concerning any member notice, proxy tax, or applicable exception under Section 6033(e) of the Internal Revenue Code. AACPN will obtain appropriate tax advice and provide any notice required by applicable law concerning the estimated nondeductible portion of dues. Until AACPN provides an applicable dues notice, members should not use this disclosure to determine a deductible percentage.

5. Voluntary Contributions and Gifts

AACPN may accept voluntary contributions or gifts separate from membership dues. These payments support AACPN's mission and activities but are not deductible as charitable contributions for federal income-tax purposes. Making a contribution does not entitle the contributor to membership benefits, a particular advocacy position or result, governmental access, influence, or individualized representation unless AACPN expressly agrees otherwise in writing.

6. Corporate Sponsorships

AACPN may accept corporate sponsorship payments. The terms of a sponsorship, including acknowledgments, use of names or logos, event access, advertising, promotional benefits, or other return benefits, should be stated in a separate written sponsorship agreement.

Tax treatment can depend on the benefits provided and whether a payment qualifies as a sponsorship payment or includes advertising, goods, services, or other substantial return benefits. AACPN does not promise any particular tax treatment to a sponsor. Sponsors should consult their own tax advisers.

7. Events, Programs, and Other Payments

Event registration fees, program fees, publication purchases, and similar payments are payments for the identified goods, services, access, or participation. They are not charitable contributions. Any cancellation or refund rights are governed by the terms applicable to the particular transaction.

8. Political Contributions

AACPN does not currently make contributions to candidates, political parties, political action committees, or election campaigns. AACPN may consider such activity in the future only after appropriate organizational approval and review of applicable tax, campaign-finance, disclosure, and reporting requirements. AACPN may revise this disclosure if its activities change.

9. Receipts and Records

A receipt, invoice, acknowledgment, or payment confirmation issued by AACPN or its payment provider confirms the transaction; it does not determine or guarantee deductibility. Payers are responsible for maintaining their own records and obtaining tax advice concerning their payments.

10. Changes to This Disclosure

AACPN may update this Contribution and Tax Disclosure to reflect changes in its tax status, activities, payment types, or legal obligations. Any updated version will be posted with a revised effective or revision date. AACPN may also provide transaction-specific or annual notices when appropriate or required.

11. Contact

Questions about AACPN payments or this disclosure may be directed to:

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