



2019 ABA MEMBERSHIP DUES CLASSIFICATION TIER (Effective January 2019)

Membership dues for **radio** and **television** stations in the Arizona Broadcasters Association are determined by each station's **annual gross revenue**. Please determine your station's annual gross income, including trade-outs and non-broadcast revenue, including agency and other sales commissions, and then check the appropriate annual revenue bracket in the listing below.

A separate Dues Classification should be calculated out for each station, provided however, in the case of radio stations under common ownership in the same market, gross revenue for all such stations including duopolies, should be combined.

DUOPOLIES: Each of your duopoly stations count as one (1) ABA Member. In calculating your annual gross revenue, combine the gross revenue from all stations in your duopoly and check the annual revenue bracket which corresponds to the total for your duopoly stations. Each station's call letters will be listed in the ABA member station listing.

<u>ANNUAL GROSS REVENUE</u>	<u>ANNUAL DUES</u>
Under \$500,000	\$270.00
\$500,001 to \$2 Million	\$550.00
\$2 Million to \$3 Million	\$715.00
\$3 Million to \$4 Million	\$790.00
\$4 Million to \$5 Million	\$920.00
\$5 Million to \$6 Million	\$1,075.00
\$6 Million to \$7 Million	\$1,235.00
\$7 Million to \$8 Million	\$1,390.00
\$8 Million to \$9 Million	\$1,550.00
\$9 Million to \$10 Million	\$1,705.00
\$10 Million to \$12 Million	\$1,890.00
\$12 Million to \$13 Million	\$2,075.00
\$13 Million to \$14 Million	\$2,180.00
\$14 Million to \$15 Million	\$2,440.00
\$15 Million to \$16 Million	\$2,650.00
\$16 Million to \$20 Million	\$3,490.00
\$20 Million to \$25 Million	\$4,540.00
\$25 Million to \$30 Million	\$5,855.00
\$30 Million and Higher	\$6,115.00

Non-Commercial Radio & TV Stations

Phoenix -	\$400 Radio	\$1,000 TV
Tucson -	\$300 Radio	\$750 TV
Small Market -	\$150 Radio	\$250 TV

Under federal law a business may deduct only the portion of dues to a trade organization, which is not directly related to its lobbying/government relations effort. The ABA has determined that not more than 20% of all dues revenues is vested into its lobbying effort. Therefore you may deduct 80% of your dues amount as an ordinary business deduction. ABA Federal Tax ID # 86-0264750