

TAX Deductible AMOUNTS

FRIENDS OF THE SMITHSONIAN

Tax deductibility and fair market value are determined in accordance with Internal Revenue Service guidelines. You can deduct that portion of your contribution to the Smithsonian which exceeds the fair market value (FMV) of any goods or services you receive in exchange for your membership.

DC AREA MEMBERS	DUES	VALUE OF BENEFITS	DEDUCTIBLE AMOUNT
Scholar	\$80	\$24.36	\$55.64
Archivist	\$175	\$39.31	\$135.69
Researcher	\$300	\$118.67	\$181.33
Curator	\$600	\$231.77	\$368.23
Castle	\$1,500	\$395.46	\$1,104.54

OUT OF TOWN	DUES	VALUE OF BENEFITS	DEDUCTIBLE AMOUNT
Scholar	\$80	\$24.36	\$55.64
Archivist	\$175	\$39.31	\$135.69
Researcher	\$300	\$46.42	\$253.58
Curator	\$600	\$46.42	\$553.58
Castle	\$1,500	\$210.11	\$1,289.89

FAIR MARKET VALUE OF MEMBERSHIP BENEFITS

	BENEFIT CODE	LEVEL	FMV
Smithsonian Magazine	MAG	All	\$24.36
Smithsonian Guidebook*	GUIDE	Researcher+	\$14.95
Exhibition Publication	BOOK	Curator+	\$22.06
Members-Only Lecture	LEC	Researcher+	\$72.25
Members-Only Reception	REC	Curator+	\$113.10
Castle Circle Event	JSSEV	CC+	\$163.69

- * Sent one time to Researchers upon joining at this level.
- Researcher-level members are eligible to attend a lecture by a Smithsonian curator or scholar. Curator-level members are eligible to attend a tour or reception that gives insight into the Smithsonian's work. Only members in the DC-area receive these events automatically. Members who live elsewhere may elect to receive these benefits by contacting the *Friends of the Smithsonian* at 800.931.3226.
- Members may choose to receive some, all or none of their member-level benefits, tailoring their experience to their individual interests and circumstances. Please call 800.931.3226 if you would like to customize your selections.



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