provisions of the Internal Revenue Service code. The LLA estimates that 16% of your 2016 dues are not
deductible because of LLA’s lobbying activities on behalf of its members.

**Friends membership is open to anyone**

- **3 year limit as a student member**

If you are not employed in libraries or the library profession or eligible under any other membership category, please choose the Friends membership.

<table>
<thead>
<tr>
<th>Membership Dues Table for 2015 — 2016</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individual Memberships</td>
</tr>
<tr>
<td>Lib. Science Student**</td>
</tr>
<tr>
<td>Friend **</td>
</tr>
<tr>
<td>Retired+</td>
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<tr>
<td>Trustee+</td>
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</tbody>
</table>

$16.50 of dues goes to members cost of the Louisiana Libraries.

Dues for any individual, library, business or non-profit association/organization joining after annual conference are half of the designated annual dues.

All memberships include one copy of LLA’s publication Louisiana Libraries.

While dues payments to LLA are not deductible as charitable donations for federal income tax purposes, a portion of your dues may be deductible as ordinary and necessary business expenses under other provisions of the Internal Revenue Service code. The LLA estimates that 16% of your 2016 dues are not deductible because of LLA’s lobbying activities on behalf of its members.