

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.

	DUES	VALUE OF BENEFITS	DEDUCTIBLE AMOUNT
Scholar	\$75	\$48.77	\$26.32
Archivist	\$150	\$59.46	\$90.54
Researcher	\$250	\$73.44	\$176.56
Curator	\$500	\$73.44	\$426.56
Castle Circle	\$1,000	\$73.44	\$926.56

FAIR MARKET VALUE OF MEMBERSHIP BENEFITS

	BENEFIT CODE	LEVEL	FMV
<i>Smithsonian</i> Magazine	MAG	All	\$39.00
Engagement Calendar	CAL	All	\$9.77
Museum Guidebook	GUIDE	Archivist+	\$10.69
New Smithsonian Publication	BOOK	Researcher+	\$13.98
Members-Only Lecture	LEC	Researcher+	\$0*
Members-Only Reception	REC	Curator+	\$0*
Castle Circle Event	CCEV	CC only	\$0*

* As our nation works to overcome the COVID-19 pandemic we will be creating virtual events for you to enjoy. We will transition back to in-person events when it is safe to do so. Until we are able to have in-person events there will not be a market value associated with the virtual events.

* 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.

Thank you so much for your support as a Friend of the Smithsonian.



TAX Deductible AMOUNTS

JAMES SMITHSON SOCIETY

Tax deductibility and fair market value are determined in accordance with Internal Revenue Service guidelines. You may 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.

	DUES	VALUE OF BENEFITS	DEDUCTIBLE AMOUNT
S. Dillon Ripley Circle	\$2,500	\$73.44	\$2,426.56
Samuel Pierpont Langley Circle	\$5,000	\$132.90	\$4,867.10
Joseph Henry Circle	\$10,000	\$132.90	\$9,867.10
John Quincy Adams Circle	\$25,000	\$132.90	\$24,867.10

FAIR MARKET VALUE OF MEMBERSHIP BENEFITS

	BENEFIT CODE	FMV*
Smithsonian Magazine	MAG	\$39.00
Annual Engagement Calendar	CAL	\$9.77
New Annual Museum Guidebook	GUIDE	\$10.69
Smithsonian New Exhibition Publication	BOOK	\$13.98
Curator Lecture	LEC	\$0*
Member Reception	REC	\$0*
Annual Smithsonian Weekend	ASW	\$0*
Exclusive Member Event	JSSEV	\$0*
Archivist Membership	ARCMEM	\$59.46

For Henry and Adams Circle level members:

Additional Weekend Event	ADDASW	\$0*
Smithsonian Weekend Dinner for Two Additional Guests - Optional	COMPASW	\$0*

**As our nation works to overcome the COVID-19 pandemic we will be creating virtual events for you to enjoy. We will transition back to in-person events when it is safe to do so. Until we can have in-person events there will not be a market value associated with virtual events.*

Please contact the James Smithsonian Society staff if you have questions or want to customize the benefits you receive. You may choose to receive all, some, or none of the member benefits offered. We are happy to tailor your experience to individual interests and circumstances. You can reach us at 202.633.2040 or 877.JSS.1775.



Smithsonian
James Smithsonian Society