WHAT IS DEDUCTIBLE? Dues to the Colorado Bar Association are not tax deductible as charitable contributions for federal income tax purposes. However, bar dues may be deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of association lobbying activities. In compliance with the Omnibus Budget Reconciliation Act of 1993, the Colorado Bar Association estimates that the non-deductible portion of your Colorado Bar dues allocable to activities defined by the Internal Revenue Service as lobbying expense is 5 percent. The Denver Bar Association estimates that the non-deductible portion of Denver Bar dues allocable to activities defined by the Internal Revenue Service as lobbying expense is 3 percent. Voluntary contributions to the other entities listed below are deductible as charitable contributions to the extent allowable under the law. Please consult your tax adviser for further guidance as deductibility may depend on individual circumstances.

#### **Colorado Bar Foundation**

The Colorado Bar Foundation (CBF) is the charitable funding arm of the Colorado Bar Association. The CBF grants monies to organizations and agencies in Colorado for projects that promote the administration of justice, enhance the effectiveness of the legal system, or further the public's understanding of the law. Gifts may be made as memorials in honor of decedents.

Broomfield, Douglas/Elbert and 1st Judicial District Bar Associations have provided pro bono assistance through Metro Volunteer Lawyers to those in need. Despite the pandemic, MVL continues to serve families and in 2020, more than 1,088 people received legal help. MVL helps people with divorces, bankruptcies, foreclosures, probate, housing, and consumer matters.

#### Legal Aid Foundation of CO

The Legal Aid Foundation of Colorado promotes equal access to justice by raising funds to provide legal services for low-income people in the state of Colorado. The Legal Aid Foundation was established in 1981 as the statewide fundraising arm for federally funded legal services programs - which have since merged to form Colorado Legal Services - to provide much needed supplemental funding. Clients are low-income families, disabled people, senior citizens and victims of domestic violence. Your contribution helps provide critically needed civil legal assistance to those who cannot afford to pay for a lawyer.

#### Metro Volunteer Lawyers For over 55 years, the Denver, Adams/

**Colorado Bar Association** 0-1 year - FREE 1-2 years - \$50 2-3 years - 65 3-4 years - 80 4-5 years - 95 5-6 years - 110 6-7 years - 125 7-8 years - 140 8-9 years - 210 9-10 years - 210

# Local Bar Membership is mandatory for those in state with an active Colorado license.

### **1st Judicial District**

1st Judicial District Senior (4+ years) - \$120 1st Judicial District Junior (3 years) - 65 1st Judicial District New (0-2 years) - FREE 1st Judicial District Retired — 15

#### 7th Judicial District

7th Judicial District — \$55 7th Judicial District (0-1 year) - FREE

# **9th Judicial District**

9th Judicial District — \$85 9th Judicial District (0-1 year) - FREE

# **13th Judicial District**

13th Judicial District — \$35 13th Judicial District (0–1 year) — FREE 13th Judicial District Inactive or Retired — 15

#### **16th Judicial District**

16th Judicial District — \$35 16th Judicial District (0-1 year) - FREE

## Adams/Broomfield

Adams/Broomfield Senior (2+ yrs) - \$125 Adams/Broomfield Junior (1-2 yrs) - 58 Adams/Broomfield (0-1 year) - FREE Adams/Broomfield Retired/Inactive - 35

# Arapahoe

Arapahoe Senior (4+ years) - \$125 Arapahoe Junior (1-3 years) - \$80 Arapahoe (0-1 year) - FREE

10-11 years - 210 11-12 years - 220 12-13 years - 225 13-14 years - 245 14-15 years - 250 15-16 years - 250 16+ years - 255 Active Military — FREE Inactive License — 120 Retired (Over 65 and Active License) - 120

Arapahoe Government Employee — 115 Arapahoe Retired or Inactive — 50

#### Aurora

Aurora Senior (8+ years) - \$60 Aurora Intermediate (licensed 4-7 years) - 35 Aurora Junior (1–3 years) – 25 Aurora (0-1 year) — FREE Aurora Retired/Inactive - 30

#### Boulder

Boulder Senior (4+ years) - \$180 Boulder Junior (1-3 years) - 120 Boulder (0-1 year) — FREE Boulder Inactice — 50 Boulder Retired — 25

#### **Continental Divide**

Continental Divide (4+ years) — 80 Continental Divide (1-3 years) — \$35 Continental Divide (0-1 year) - FREE Continental Retired — 50

#### Denver

Denver (0-1 year) - FREE Denver (1-2 years) - \$40 Denver (2-3 years - 50 Denver (3-4 years) - 60 Denver (4-5 years) - 70 Denver (5-6 years) - 120 Denver (6-7 years) - 130

Denver (7-8 years) - 140 Denver (8-9 years) - 160 Denver (9-10 years) - 175 Denver (10-11 years) - 175 Denver (11-12 years) - 195 Denver (12-13 years) - 200 Denver (13-14 years) - 205 Denver (14-15 years) - 210 Denver (15-16 years) - 210 Denver (16+ years) - 215 Denver Gov't Emp. (0-1 year) - FREE Denver Gov't Emp. (1-2 years) - 30 Denver Gov't Emp. (2-3 years) - 38 Denver Gov't Emp. (3-4 years) - 45 Denver Gov't Emp. (4-5 years) - 53 Denver Gov't Emp. (5-6 years) - 90 Denver Gov't Emp. (6-7 years) - 98 Denver Gov't Emp. (7-8 years) - 105 Denver Gov't Emp. (8-9 years) - 120 Denver Gov't Emp. (9-10 years) - 131 Denver Gov't Emp. (10-11 years) - 131 Denver Gov't Emp. (11-12 years) - 146 Denver Gov't Emp. (12-13 years) - 150 Denver Gov't Emp. (13-14 years) - 154 Denver Gov't Emp. (14-15 years) - 158 Denver Gov't Emp. (15-16 years) - 158 Denver Gov't Emp. (16+ years) - 161 Denver Inactive License — 95 Denver Judicial — FREE Denver Active Military - FREE Denver Retired (Over 65 and Active License) - 95

### **Douglas/Elbert**

Douglas/Elbert Senior — \$100 Douglas/Elbert (1–4 years) — 75 Douglas/Elbert (0–1 year) — FREE Douglas/Elbert Retired/Inactive — 30

# El Paso

El Paso Senior (8+ years) — \$180 El Paso Intermediate (4–7 years) — 155 El Paso Junior (1–3 years) — 75 El Paso Junior (0–1 year) — FREE El Paso Government/Nonprofit/Active Military — 135 El Paso Retired/Inactive — 55

# Four Corners

Four Corners — \$150 Four Corners (0–1 year) — FREE

# **CBA Law Practice Sections**

Agricultural & Rural Law — \$15 Alternative Dispute Resolution — 35 Business Law — 25 Cannabis Law — 25 Civil Rights — 25 Communications & Technology Law — 20 Construction Law — 20 Criminal Law — 20 Criminal Law — 25 Elder Law — 35 Environmental Law — 20 Family Law — 30 Government Counsel — 25 Health Law — 20 Immigration Law — 30 Intellectual Property — 20

## Fremont/Custer

Fremont/Custer — \$30 Fremont/Custer (0–1 year) — FREE

#### Heart of the Rockies

Heart of the Rockies — \$25 Heart of the Rockies (0–1 year) — FREE Heart of the Rockies Retired/Inactive — 10

## Larimer

Larimer — \$100 Larimer (0–1 year) — FREE Larimer Retired/Inactive— 10

# Mesa

Mesa — \$80 Mesa (0–1 year) — FREE Mesa Retired — 50

### **Northwest Colorado**

Northwest Colorado Senior (4+ years) — \$65 Northwest Colorado Junior (1–3 years) — 35 Northwest Colorado (0–1 year) — FREE Northwest Colorado Retired/Inactive — 15

## Pitkin

Pitkin — \$85 Pitkin (0–1 year) — FREE

Pueblo Pueblo — \$75 Pueblo (0–1 year) — FREE

**San Luis Valley** San Luis Valley — \$75 San Luis Valley (0–1 year) — FREE

Southeast Colorado Southeast Colorado — \$25 Southeast Colorado (0–1 year) — FREE

# Southern Colorado

Southern Colorado — \$20 Southern Colorado (0–1 year) — FREE

## Southwestern Colorado

Southwestern Colorado Senior (4+ years) — \$80 Southwestern Colorado Junior (1–3 years) — 60 Southwestern Colorado (0–1 year) — FREE

#### Weld

Weld Senior (8+ years) — \$125 Weld Junior (5–7 years) — 75 Weld New (0–4 years) — FREE

International Law — 30 Judicial Liaison — 20 Juvenile Law — 20 Labor & Employment Law — 20 Litigation — 25 Military Law & Veterans' Affairs — 25 Natural Resources & Energy Law — 25 Real Estate Law — 30 Solo/Small Firm Practice — 25 Sports & Entertainment Law — 20 Taxation — 30 Trust & Estate — 30 Water Law — 25 Workers' Compensation — 25