

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.

Metro Volunteer Lawyers

For many years, the Denver, Adams/Broomfield, Arapahoe, Douglas/Elbert and 1st Ju-

dicial District Bar Associations have provided pro bono assistance to those in need. In 2016, more than 1,337 people received legal help through MVL. MVL helps people with divorces, bankruptcies, foreclosures, probate, housing, and consumer matters.

Your contribution to the Denver Bar Foundation, a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, will be earmarked for MVL.

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.

Colorado Bar Association

0–1 year — FREE	10–11 years — 220
1–2 years — \$55	11–12 years — 245
2–3 years — 65	12–13 years — 245
3–4 years — 80	13–14 years — 245
4–5 years — 110	14–15 years — 245
5–6 years — 115	15–16 years — 245
6–7 years — 125	16+ years — 250
7–8 years — 215	Active Military — FREE
8–9 years — 215	Inactive License — 120
9–10 years — 215	Retired (Over 65 and Active License) — 120

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) — \$115
 Adams/Broomfield Junior (1–2 yrs) — 58
 Adams/Broomfield (0–1 year) — FREE
 Adams/Broomfield Retired/Inactive — 35

Arapahoe

Arapahoe Senior (4+ years) — \$150
 Arapahoe Junior (1–3 years) — \$80
 Arapahoe (0–1 year) — FREE

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) — \$160
 Boulder Junior (1–3 years) — 100
 Boulder (0–1 year) — FREE
 Boulder Inactive — 35
 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) — \$45
 Denver (2–3 years) — 50
 Denver (3–4 years) — 60
 Denver (4–5 years) — 125
 Denver (5–6 years) — 135
 Denver (6–7 years) — 135

Denver (7–8 years) — 155
Denver (8–9 years) — 170
Denver (9–10 years) — 175
Denver (10–11 years) — 190
Denver (11–12 years) — 195
Denver (12–13 years) — 200
Denver (13–14 years) — 200
Denver (14–15 years) — 200
Denver (15–16 years) — 210
Denver (16+ years) — 210
Denver Gov't Emp. (0–1 year) — FREE
Denver Gov't Emp. (1–2 years) — 35
Denver Gov't Emp. (2–3 years) — 40
Denver Gov't Emp. (3–4 years) — 45
Denver Gov't Emp. (4–5 years) — 95
Denver Gov't Emp. (5–6 years) — 100
Denver Gov't Emp. (6–7 years) — 120
Denver Gov't Emp. (7–8 years) — 125
Denver Gov't Emp. (8–9 years) — 125
Denver Gov't Emp. (9–10 years) — 130
Denver Gov't Emp. (10–11 years) — 145
Denver Gov't Emp. (11–12 years) — 145
Denver Gov't Emp. (12–13 years) — 145
Denver Gov't Emp. (13–14 years) — 150
Denver Gov't Emp. (14–15 years) — 155
Denver Gov't Emp. (15–16 years) — 160
Denver Gov't Emp. (16+ years) — 165
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 — 50

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 — 35
Cannabis Law — 25
Civil Rights — 25
Communications & Technology Law — 20
Construction Law — 20
Criminal Law — 25
Disability Law — 20
Elder Law — 35
Environmental Law — 20
Family Law — 30
Government Counsel — 15
Health Law — 20
Immigration Law — 30

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

Intellectual Property — 40
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