His Hands Free Clinic 2022 Impact Report



ວຼີເງິດ GreatNeed. GreatCare.

The Campaign to Grow His Hands Free Clinic





2022 was a year of milestones for His Hands. In May, we celebrated our 30th anniversary with a ribbon cutting and burying of a time capsule. Second, we completed our Great Need, Great Care Capital Campaign.

Thank you so much for helping us surpass our \$1.5 million goal so our focus can be entirely on helping those in need! Having the building and the cost of renovations <u>completely paid</u> for is a dream come true.

Your involvement transforms lives through the hope and love of Jesus Christ. Thank you for helping restore the body and refresh the spirit of those in need.

Dawn Brouwers Executive Director

GreatNeed.



THE TIME HAD COME

As the need for our services had grown over the years, space limitations, age, and the cost of upkeep of our 12th St. location had become increasingly problematic and expensive.

The problems included:

- Insufficient medical exam rooms
- Doubled-up office spaces
- Limited street parking
- Shared physical therapy and chiropractic room, limiting appointments for each

Most importantly, there was insufficient space to provide the needed care to a growing number of patients.

We had a Great Need.



OPPORTUNITY KNOCKED

...and a low interest loan allowed us to walk through the door...immediately!

The former Wolfe Eye Clinic building had been sitting empty for three years. Located only a few blocks from our previous location it was equipped to serve as a medical facility and priced to sell. To continue to fulfill our mission, we eagerly accepted a generous offer from a donor for a low-interest loan of \$1 million to purchase the building. To repay the loan we initiated the Great Need. Great Care. Capital Campaign. Thanks to many generous donors, we not only met our \$1.5 million goal, we surpassed it.

The facility offered twice the square footage and a 50-space parking lot. While some renovation and refitting was required, it was the ideal solution to meet our growing needs.



ROOM TO GROW

To accommodate current and future growth, and improve patient privacy and social distancing standards, the clinic's new location offers the following amenities:

- 6 Exam Rooms
- 3 Dental Chairs
- Separate Physical Therapy & Chiropractic Rooms
- Office Space for Staff
- Private Rooms for Consultations & Meetings
- Parking lot with 50 spaces
- Improved Security

GreatCare.



SHOULDER-TO-SHOULDER

The undertaking was huge, so many great people, came along side of us to transform the vacant facility into our new home. A very special thank you goes out to everyone involved in our project.

Whether they were paid or volunteers, we received their very best work.

We received Great Care.

THE CREW:

Architect	-	Todd Dodd, Aspect Architecture
General Contractor	-	Scott Olson, SEO2 Construction
HVAC	-	Colony Heating & Cooling
Plumbing	_	Valenta
Electrical	-	Justice Electric Streff Electric
Painting	-	Butterfield
Data/Phone	-	Derby
Interior Design	-	Sheryl Bensema and Phelans
Flooring	-	Schumacher Carpets
Glass	_	Allied Glass
0		

- Security All Secure Emerson Lock & Key
- Trash Hauling D.S. Disposal
- Landscaping Living Water
 - Signage J.W. Morton & Assoc.
 - Furniture Welters Cabinet Studio Advanced Custom Counters

CAPITAL CAMPAIGN

STEERING COMMITTEE

John Rodriguez, Co-Chair

Kimberly Ivester, Co-Chair

James Bell, MD, Founder, Honorary Chair

Jill Helling

Phil Hershner

Ann Lawrence

Kevin McCarville, PhD

Thomas Moore

Donald Nelson, MD

Donald Paynter, MD

CONSULTANT

Amperage Marketing & Fundraising





GreatResponse.

We've been blessed to have exceeded our capital campaign goal by raising \$1.84 million through donations, grants, pledges, and the sale of our old building. This page features the names of individuals and organizations that made our three-year quest a reality; to be debt-free so future gifts can go to patient care rather than to pay off a mortgage.

It truly was a Great Response.

Anonymous (7) Jim Affeldt leff & Carol Akev Lori Anderson Pat & Judy Baird Denny & Jodi Ballard Miriam Bandfield Dale & Julie Bappe Robert Becker Michael & Shervl Becker Sean & Deanna Bell Alan & Sheryl Bensema John & Nancy Blow Daniel Boardman Steve & Cathy Boardman Michael & Shervl Becker Chris Bowers Rox & Pamela Brandstatter David & Nancy Brauhn Doug & Michele Brock Gary & Dawn Brouwers Michael & Vicki Brooks Tim & Pam Brustkern Mart Campbell Austin & Jenny Chadima Terri Christoffersen Kris Cleveland Brad & Kathy Colton Marcia Decker lane Deets Joe & Amy Jacobus Greg & Marlys Dengler Kathy Dennis Brent & Beth Disselkoen Dave & Polly Draker David & Vicki Drown Andy & Stacie Eastman Dave & Mary Lou Erlacher Rad & Joyce Finch Adam Frahm Andre & Lisa Gallet

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With the funds raised we have been able to do the following:

- Completely pay off the cost of the new building, including renovations, furnishings and equipment
- Contribute more than \$330,000 to our endowment
- Have \$351,000 in reserves to increase our capacity to serve more patients by having a doctor on staff
- Cover the costs of the entire capital campaign

INDIVIDUALS

leff & Tina Kernwein loe Kim James & Barbara Klein Mary Klinger Steve & Susan Knapp Mary Knee Rick & Jacqui Kullander Doug & Sharon Laird Jeffrey & Shelley Lamar Tom Law David & Ann Lawrence Jarrad & Erin Lehman Greg & Mary Lehner Chris & Margie Leonard Chris & Jane Lindell David & Joanne Lodge Angel & Jennifer Lopez Lou & Marilyn Louwerse David & Victoria Malev Ivan & Lyn McBride Kevin & Rebecca McCarville Bryan & Cynthia McCoy Mitch & Jean McElree James & Teresa Meis Sarah Messer Robert & Jodie Milbrath Joshua & Beth Mills Thomas & Lillie Moore Paul & Julie Morris Daniel & Shirley Morris Daniel & Peggy Musil Joseph & Lori Musil Steve & Amy Neighbor Don & Mary Ann Nelson Larry & Joan Nesset Dennis & Betty Northland Ted & Jennifer Olson Brett & Beth Papendick Steven & Kayleen Patton Robert & Melissa Pence Dale & Nancy Penner

Rebecca Picard Darrell & Cathy Piper Bill & Leanne Rezac Phil & Christy Rezin Nancy Riley Jill Rinkenberger Bill & Deb Robinson Ron & Becky Rohrssen James & Peg Sabin Ron Sackett Randy & Cindy Scheil Kay Schirm Lynda Schimberg Stan & Vicki See Bill & Rocki Shepard Don & IoAnn Siefken Larry & Stacey Simon Rose Slavmaker Barry & Jody Slife Timothy & Donna Smith Roger & Lori Soppe Randy & Pat Spaak Dennis & Debbie Spencer Kent & Julie Statler Bob & Sandra Stepanek David & Durene Tabor Jonathan Tack Martha Troxel Dan & Sandy Vanden Bosch Ray & Deena Vasser Chuck & Marsha Veldhuizen John & Lisa Walton Kevin Ward Scot & Candace Warder Brian & Deane Watters Debbie Wells Patricia Webster Doug & Lori Wenzel Floyd & Carol Wesselink David & Cynthia Zenk

ORGANIZATIONS

Aegon TransAmerica Amperage **Antioch Christian Church Cedar Memorial Funeral Homes** Cedar Rapids Bank & Trust Co Chuck & Irma Fellows Foundation **Community Savings Bank CRST International** Delta Dental Of Iowa Foundation E.S. & D Services. Inc. Farmers State Bank **Great America Financial Services Greater Cedar Rapids Community Foundation GreenState Credit Union** Hills Bank & Trust Company **ITC Midwest Justice Electric** Kenwood Records Lil' Drug Store Products, Inc M & W Manufacturing Co, Inc. New Leader Manufacturing **Radiology Consultants of Iowa** Schimberg Co. Shuttleworth & Ingersoll, PLC **Skogman Companies** The Accel Group The Hall-Perrine Foundation UnityPoint Health/ St. Luke's Hospital **US Bank** Worley Warehousing



"I've always got back pain. I told somebody, 'I'm sick, but I don't have insurance.' They said, 'Do you know about His Hands Free Clinic?' When I made an appointment and saw a doctor, she prescribed the medication, and sent me to Mercy Hospital to get some tests for my back. For now, I can lay down anywhere and get up easily. I don't have any more back problems."

Ebel Alexis Patient



"The volunteers who provide service treat us patients so kindly even in our situations. We are blessed that there are services that will join us in prayer for our health and against our fears."

Cindy - Patient

"They helped me with my epilepsy. They diagnosed me with asthma. I had a little cyst on my head, and no questions asked, they removed it. They helped me out tremendously by getting insurance last year." Marcie – Former Patient



GreatNeed.

His Hands Free Clinic has served the uninsured and underinsured residents of Cedar Rapids for over 30 years. Our focus is providing free healthcare to residents of Cedar Rapids and surrounding communities who can't afford insurance, high-deductible plans, or co-pays.



Typically, uninsured/underinsured people face financial and health crises. The strain caused by a lack of financial resources exacerbates one's physical, psychological, and interpersonal challenges. Beyond that, we also minister to the emotional and spiritual well-being of a widely diverse community.

The Need is Great and Growing.

GreatCare.

"...whatever you did for one of the least of these brothers and sisters of Mine, you did for Me." – Matthew 25:40b (NIV)

OurMission

To bring glory to God by meeting the physical, emotional, and spiritual needs of those without adequate resources.

In practice, this means we serve a widely diverse population with love, respect for all, and integrity in our actions and words.

The result is a holistic approach to care for our patients, regardless of their religious beliefs, at no cost to them.

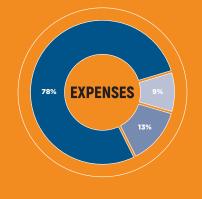


The Care is Great and with your continued support we will continue to make it available to those in our community that need it.

2022 FinancialSummary



In 2022, People from 52 Different Countries, Speaking 25 Different Languages, From 18 Different Counties in Iowa Were Served by His Hands Free Clinic.



INCOME							
Churches		\$	42,454				
Grants		\$	71,619				
 Individuals 		\$	444,318				
 In-Kind Support & Donations Professional Services* Lab Tests/X-rays Medications Patient Supplies Dental Supplies Building Supplies Medical Supplies Office Supplies Fund Raising Supplies Volunteer Supplies Bibles 	\$256,938 \$149,377 \$95,143 \$35,553 \$27,772 \$11,909 \$3,500 \$2,654 \$2,300 \$1,540 \$1,403	\$	588,089				
Businesses		\$	47,694				
 Other Community Organizations Miscellaneous Other Patient Donations 	\$11,804 \$3,503 \$1,708	\$	17,015				
TOTAL INCOME		;	\$1,211,189				
* Donated professional services include: Doctors Chiropractors, Physical Therapists, Nurses, Der Dental Hygienists, Accounting, Marketing and G	ital Assistants,						
EXPENSES							
 Administration 		\$	115,084				
Fundraising & Communications		\$	155,495				
 Program 		\$	976,081				
TOTAL EXPENSES		\$1	,246,660				

2022 CareProvided

VOLUNTEER CONTRIBUTIONS OF TIME & TALENT

Total Number of Volunteers	133
Total Donated Service Hours	7,208
Total Value of Volunteer Service	\$337,948

SERVICES PROVIDED BY HIS HANDS FREE CLINIC:

Total Number of Patient Visits	3,268
Total Number of Patients	991
Percent of Patients Who Were Employed	50%

2022 PATIENT VISITS BY CLINIC

Medical	1
Patient Advocate	
Chiropractic	
Dental	
Diabetic Education	
Physical Therapy	
Prayer Support	1
Optical Referrals	

2022 TOP 10 REASONS FOR MEDICAL CARE

edical	1643	Hypertension	
atient Advocate	932	Mental health	
hiropractic	188	Cardiovascular	
ental	144	Musculoskeletal	
iabetic Education	137	Gastrointestinal	
hysical Therapy	75	Diabetes	
rayer Support	886	Neurological	
ptical Referrals	36	Dermatology	
		Ear/Nose/Throat	
		Gynecology	

A very special thank you to the 133 volunteers who gave of their time and talents which allowed us to provide for those without adequate resources. You are truly appreciated.



His Hands Provided Help in the Form of **Patient Advocacy** for 932 Patients in 2022.



Memorials

Arlene Bader Dean & Jan Solem

Tim Calcara Mary F. Knee

Michael Carpenter Burl & Pauline Cherryholmes Grant & Trudy Carpenter Charles & Patricia Daugherty Eric Knoll & Kim Drischell Loretta Higham Keith & Pat Williams Darrell & Cathy Piper Richard & Carolyn Brecke David & Durene Tabor

Tom Cleveland Kris Cleveland

Carol Cooper Wendell & Mary Aldrich

Rose David Rachel David

Robert Drahozal Anthony & Susan May

John Bauck

Norine Drahozal Jon & Laurie Neuwohner Tom & Martha Hanley United Fire Group Sharon Easton Dr. Jerry & Mrs. Donna Kaalberg

Alice Espe Kevin & Deborah Gertsen

Robert Fletcher Majorie Fletcher

Greg Happgood, Sr. Nancy Hapgood

Donald Kellerman Jeanette Kellerman

Richard Klopping Carol Novotny

Dr. C. B. Lake Curt & Kathleen Johnson

Barbara Levien P. Brian & Deane Watters

Paul Pisarik David & Karen Thinnes

Janet Powers Richard Staab

Ken Rinkenberger Jill Rinkenberger Tom Rosenberger Rebecca Berry Bruce & Peggy Kimmerle Rex & Marilyn Crawford Larry Sharp Diana Rosenberger Moulton

Claire Sharp Rich & Julie Shebek

D. Bradley Smith Anonymous

Donald B. "Roadrunner" Smith Anonymous

Delores Spain Joann M. Rehr

David Spiekermeier Pauline Spiekermeier Gary & Judy Stevens James & Nancy Vavricka

John Strutz Angela Strutz

Michael Swartz Marion & Ruth Payne

Barbara Jean Volz United Fire Group

Beverly Weyland William & Kathy McCauley

Honorariums

James Bell Amy Johnson

Dawn Brouwers Bob & Sandra Stepanek

Rachel David Rebecca David

Dr. Jolynn Glanzer Drs. Don & Mary Ann Nelson

Leland Harris Randal & Maureen Harris

Ivan & Lyn McBride Gary & Dawn Brouwers In an effort to hold down printing costs, the full list of donors to His Hands Free Clinic only appears in the online version of our 2022 Impact Report. The list can be found under the Donate tab at HisHandsClinic.org.



"We're here to help not only to take care of the physical needs, but also to prevent further illnesses."

Thomas Moore – Volunteer, Board Member

"People will forgo groceries or rent in order to pay for medical care, or they'll pay for rent or groceries and forgo medicines. There's a gap between urgent medical need and what people's capacity is. We're here to fill that gap."

James Bell, MD – Founder, Medical Director



Staff

Medical Program

Dr. James Bell – Physician Volunteer Medical Director

Dr. Ann Safo - Physician

Margie Leonard – RN/BSN Medical Coordinator

Polly Draker – RN/BSN Clinic Supervisor

Amy Jacobus – BA, CAC Patient Advocate

Mallory Hughes - RN/BSN Clinic Nurse

Jillian Sandersfeld – RN/BSN Clinic Nurse

Jenn Lopez – RN/BSN Diabetic Nurse Educator

Dental Program

Dr. Paul Aubrey – Volunteer Dental Director

Stacey Simon – BA, RDA, CDA, COA, EFDA FADAA Dental Coordinator

Executive Director

Dawn Brouwers - LMSW, CRFE

Support Staff

Cathy Piper Office Coordinator

Sheryl Becker – BA Administrative Coordinator

Kim Greiner – BA Finance Coordinator

Jody Slife – BA Volunteer & Spiritual Care Coordinator

Board

Officers

Phil Hershner – President Trust Officer, US Bank

Beth Disselkoen – Treasurer Financial Assistant, Bridgehaven Pregnancy Support Center

Kimberly Ivester – Secretary Senior Director, Clinical Operations TD2

Board Members

Dr. Donald Paynter Retired Physician, Unity Point Clinic

Dr. Jim Bell – Board Member Emeritus Unity Point, St. Luke's Palliative Care Director

Dr. Mary Lehner Retired School Principal & Education Consultant

Gina Kleman MHSAP Supervising Teacher/Math Enrichment/ High School Musical Director

Alan Bensema Transamerica, Accounting Manager, Retired.

Andrea Cooley UnityPoint/St. Luke's/Human Resources Assistant

> Consider joining the Sustainer's Society by putting His Hands Free Clinic in your will.

Questions? Contact Dawn Brouwers at dawn@hishandsclinic.org 319-862-2636



4 Full-Time Staff 9 Part-Time Staff 9 Board Members 133 Volunteers 607 Donors 83 Organization Donors 36 Churches

1 Clinic



CHURCHES

Alburnett Christian Church **Bethany Lutheran Women's Guild Cedar Valley Bible Church Faith Bible Church** Grace Christian Fellowship **Heart of Mary Cluster Hillside Wesleyan Church Immaculate Conception** Catholic Church King Of Kings Lutheran Church Linn Grove Church Ladies Aid Living Hope Wesleyan Church **Lovely Lane United** Methodist Church **Marion Christian Church** New Covenant Bible Church **Noelridge Christian Church Our Savior's Lutheran Congregation** Peace Christian Reformed Church Prairie Bible Church **Radiant Church** Saint Pius X Parish Salem United Methodist Church St. John XXIII St. Joseph Catholic Church St. Jude Church St. Mark's Lutheran Church St. Stephen Catholic Church **Stonebridge Church Trinity Lutheran Church** United Methodist Women **Zion Lutheran Church**

We have done our best to make this accurate, but if there are errors, please let us know via email: sheryl@hishandsclinic.org Thank you!

GENERAL FUND GIVING - INDIVIDUALS

Anonymous (8) Larry & Brenda Adams Ray & Linda Agrimson Alisa Ajango Karen Aldav Brad Aldrich Wendell & Mary Aldrich Ann Allen Steven Altheide Flizabeth Anderson Patricia Anderson lim & Patty Anderson Santhosh & Suchetha Annira Mark & Sue Anton Erin Appleby lim & Terri Archibald Ed & Leona Arkema Sandy Ashley Ashley Donald Aucutt Tom & Anna Baker Allison Barta Janice Basemann John Bauck Victoria Bauman Ioshua & Fedia Bean Judi Bean **Janette Beardslev** lim & Shellie Bell Kurt & Rebecca Bendixen Mary Bennington Paul & Christy Berkenbosch Rebecca Berry Scott & Lori Berry John & Linda Biederman Carl & Carla Bilter Tami Blackburn Dawn Blair Flaine Boes Scott & Joann Bogguss Dale & Helen Borman Frank & Rosemary Bowers Robert Bradley Shirley Bradley Ash & Laurie Brannan Richard & Carolyn Brecke Larry & Toni Bricker Barry & Nancy Brown John & Sara Brownell Marcia Bruggink Christopher & Nicole Bruns leanette Buenzow Gary & Yvonne Bunce Heather Burgett Todd & Diana Burken Robert & JerylBurns Sabrina Burtlow Marilyn Calcara

Houston & Rachel Campbell Donald & Mary Lou Cantaberry Keith Cargin Mary Jean Carlstedt Grant & TrudyCarpenter Michael & Christa Carson Terri Carter Cynthia Castelletti Ken & Kay Cearlock Tim & lanice Charles Gene & Mary Cherrico Burl & Pauline Cherryholmes Scott & Susan Clark Monica Cochran Everett & Ellen Collins Linda & Phil Conn Mark & Jen Conwell Alan & Jan Crandall Rex & Marilyn Crawford Christine Crosby John Dage Carolyn Dahlem Richard & Leigh Dahlem Ray & Shari Damaso Charles & Patricia Daugherty Mike & Sharon Dautremont Rehecca David Corev Dea Eloise Dennis Jacky Devine Douglas & Sandy Dix Ion & Andi Doane Larry & Carolyn Donlon Suzanne Dostal Pat Drahos Norine Drahozal David & Lonna Drewelow Eric Knoll & Kim Drischell Douglas & Karen Dunn Mike & Cindy Dunn Rich & Faye Dykema James & Lisa Eichenberger Mark & Julie Elias Cecil & Nancy Ellison Sibil Enzugusi Michael & Diane Espenes David & Dixie Estrem Chris & Ann Evans Jennifer Evans Grant & Ingrid Evers leannine Evilsizer IoAnne Fickel Camilla Fink Alan & Susan Fletcher Majorie Fletcher Roger & Marian Flink Rick & Donna Flynn

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Larry & Angela Ihnen John & Lupe Inskeep Danae Jeffrey Rita lelinek John Jensen Curt & Kathleen Johnson Amy Johnson Mark & Stephanie Johnson James & Gail Johnston Jerry & Donna Kaalberg Keith & Sharon Kadlec Rick & Janet Kadlec Russell & Melissa Kaegbein Robert & Cindy Kaestner Larry & Karen Kahler Gail Kaplan Wesley & Gina Kaufman leanette Kellerman Crystal Kerr John & Janet Kibbie Paul & Chervl Kiburz Michael & Renee Kim Bruce & Peggy Kimmerle William & Carolyn King Kristopher & Mary Kinkead Darrell & Karen Kintzle Dan & Joy Klaassen Bob & Patti Klaus Ian & Gina Kleman Andrew & Keri Knowell Dan & Nova Kolander Sherrie Kopecky Sandy Koppen Cindy Koppenhaver Dale & Marlys Krohse Marge Krolak Lee & Diane Kruger Susan Kullander Kevin & Maria Kummer Donald Kvindlog Darold & Ruth Laackmann Bruce Lacy David & Judy Lamka Bernadette Lane James Lemaster Steven & Marlene Lemont Eugene & Deb Leutzinger Kevin Lockard Mavis Lovik David & Linda Lucas Alex & Evelyn Lykkegaard Charles Grado & Ruth Macke Scott & Sheryl Manchester Brett & Melanie Mangold Dale March Paul & Julie Marshall Daryl & Maria Martin

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Darrin & Reshana Sanford Darrell & Pat Sanford Amber Schall Larry & Karen Schall Mary Scheckel Emmett & Mary Ann Scherrman Marvin & Marv Schlichte Jeannine Schminke Marilyn Schnack Pat Schomburg Michael & Julie Schreckengast Jerry & Cathy Schroeder Steve & Linda Schuring Robert & Kathryn Schwarting Robert & Patricia Sebetka lovce Sedlacek James & Judy Seiwald Mary Catherine Selzer Bob & Pat Sevier Larry Sharp Rich & Julie Shebek leff & Peaav Sheetz Al & Marcia Simon Patrick & Lois Slater Judy Smith Lawrence & Mary Jean Smith Leland & Peggy Smithson David Soldner Dean & Ian Solem Pauline Spiekermeier Morgan & Amy Spoelstra **Richard Staab** Katrina Steward Tom & Corinne Strumpel Angela Strutz Kathleen Stuelke Michael & Deb Sullivan lerome Swain Sandra Swore-McCright Robert Nicholson & Mary Tarbox Dave & Kathy Taylor David & Karen Thinnes Carol Tralau Doug & Kari Turley Glen & Donna Turner Rob & Julie Turnis Christopher & Charity Tyler William Uelze Rich & Carla Underwood Karla Underwood Duane & Susan Usher Brian & Corri Valenti leremy & leanette Van Genderen Dick & Sharilyn Van Hyfte

Kent & Susie Van Meter Dan & Nancy Van Oss Dave Van Roekel & Tally Hempy-Van Roekel Dan & Sandra Vanden Bosch Jerry & Denise Vander Sanden Marilyn Vanderhei Craig & Sara Vanderleest John & Marie Vanourny Linda & Robert VanWey James & Nancy Vavricka Dan & Sara Veerhusen Chuck & Marsha Veldhuizen Thomas & Brenda Wago Frank & Janice Wagner Denise Walker Michael & Sharon Warden Mark & Sandra Waring Mark Watson Bonnie Weltz Jeff & Tomorra Wessel Judith Westergren Bob & Leesa Westfall Dorothy Wharton Allyson Wheaton Alex & Elizabeth White lovce White Phil & Laura White Shane Wicks Allison Wilhelm Denise Willems Michael Castranova & Melisa Williams Keith & Pat Williams Gary & Emilia Wiskus John Wollner Val Wolter Daniel Wright Michael & Vicki Wright Jasmine & Mickey Wu Donna Young Audrey Young Steve & Mary Young Ron & CJ Zachariasen Garry & Sandra Zalesky Carl & Beth Zauche Fred & Joann Zehr Ron & Cyndi Ziegler Thomas & Janet Zuber Myron & Betty Zumbach

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Restore the body. Refresh the spirit.

1245 2ND AVE. SE CEDAR RAPIDS, IA 52403



his hands free clinic is a **501(c)(3)** Faith-based nonprofit

ALL DONATIONS ARE TAX DEDUCTIBLE



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