

## Deductible Language for REALTOR® Dues Statements 2018

Contributions are not deductible for income tax purposes. Contributions to RPAC are voluntary and are used for political purposes. You may refuse to contribute without reprisal and the National Association of REALTORS® or any of its state associations or local boards will not favor or disfavor any member because of the amount contributed. 70% of each contribution is used by your state PAC to support state and local political candidates. Until your state PAC reaches its RPAC goal 30% is sent to National RPAC to support federal candidates and is charged against your limits under 2 U.S.C. 441a; after the state PAC reaches its RPAC goal it may elect to retain your entire contribution for use in supporting state and local candidates.

For **2018**, KAR has determined that **15% or \$25.50** of your state dues of \$170 is used for the purpose of lobbying political candidates and **is not income tax deductible**.

For **2018**, with dues at \$120 per member, NAR computes **43 percent or \$52** to be **nondeductible for the member's income tax purposes** due to NAR lobbying efforts. Please note that the entire \$35 Public Awareness Campaign special assessment qualifies as fully deductible.

### RPAC – Not Deductible

\$ 25.50 State Dues – Not Deductible  
\$144.50 State Dues – Deductible  
\$170.00 Total State Dues

\$ 50.00 NAR Dues–Not Deductible  
\$ 35.00 NAR Consumer Advertising  
Campaign – Deductible  
\$ 70.00 NAR Dues – Deductible  
\$155.00 Total NAR Dues