



## 2015 DUES BILLING DISCLOSURES

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To comply with applicable tax rules and regulations and to comply with USPS second class postage permit requirements for *Florida Realtor*® and *NAR's Realtor*® magazines, **it is necessary for Associations/Boards to include the following disclosures on their 2015 member dues billings.**

1. Portions of your dues used for lobbying purposes that are not deductible on federal income tax returns are: **Florida Realtors computes 24% or \$30 of \$126 dues amount** and **National Association Realtors computes 37% or \$44 of \$120 dues amount.**
2. Contributions to RPAC are voluntary and will be used for political purposes and support of state, local, and federal candidates and political parties and in issue initiatives. Making a contribution is not a condition of membership in the Association and a member may refuse to contribute without suffering any reprisal. Seventy percent of each contribution is used by RPAC-Florida and RPIC Florida to support state and local candidates and state and local issues. Consult your local Association /Board for the exact percentage going toward each. The balance is sent to National RPAC and is charged against your contribution limits prescribed by 2 U.S.C. 441a. Contributions are not deductible for federal income tax purposes.
3. Payments to the Association/Board of Realtors® are not deductible as charitable contributions. Such payments may, however, be deductible as ordinary and necessary business expenses.
4. Dues include a \$3.50 allocation to *Florida Realtor*® Magazine and a \$6 allocation to *NAR's Realtor*® Magazine.
5. Your 2015 dues includes a \$35 mandatory assessment by the **National Association of Realtors**® for all Realtors® and Realtor-Associates® to fund a nationwide public awareness campaign that includes TV network and cable ads highlighting the value a Realtor® brings to a transaction and stressing the importance of using a Realtor®.
6. Your 2015 dues also include a \$10 mandatory, non-pro-ratable assessment by the **Florida Realtors**® for the advocacy fund.