



2018 Dues Billing Disclosures

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 **2018**-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 35% or \$51 of \$146 dues amount and *National Association of Realtors*® computes 43% or \$52 of \$120 dues amount.
2. Contributions to RPAC are not deductible for federal income tax purposes. Contributions are voluntary and are used for political purposes. The amounts indicated are merely guidelines and you may contribute more or less than the suggested amounts. The National Association of REALTORS® and its state and local associations will not favor or disadvantage any member because of the amount contributed or decision not to contribute. You may refuse to contribute without reprisal. 70% of each contribution is used by your state PAC to support state and local political candidates; 30% is sent to National RPAC to support federal candidates and is charged against your limits under 52 U.S.C. 30116. 30% Contributions received from corporate entities shall be forwarded to the National Association of Realtors Political Advocacy Fund.
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 \$4.50 allocation to *Florida Realtor*® Magazine and a \$6 allocation to *NAR's Realtor*® Magazine.
5. Your 2018 dues include 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 2018 dues also include a \$30 mandatory, non-pro-ratable assessment by the *Florida Realtors*® for the advocacy fund.