

2025 DUES DEDUCTIBILITY STATEMENTS

Compliance with the Tax Reform Act of 1993, as amended by the Tax Cuts and Jobs Act of 2017, requires that the portion of dues attributable to lobbying and political activities at the Local, State and Federal levels of government be considered nondeductible for income tax purposes.

- NAR DUES DEDUCTIBILITY

For 2025, with dues at \$156 per member, the National Association of REALTORS® (NAR) computes 35 percent or \$55 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$45 Consumer Advertising Campaign special assessment qualifies as fully deductible. In addition, contributions (including member dues) to NAR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

- DAR DUES DEDUCTIBILITY

For 2025, with dues at \$200 per member, the Delaware Association of REALTORS® (DAR) computes 8 percent or \$16.00 to be nondeductible for the member's income tax purposes due to DAR lobbying efforts. In addition, contributions (including member dues) to DAR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

- SCAOR DUES DEDUCTIBILITY

For 2024, with dues at \$290 per member, the Sussex County Association of REALTORS® (SCAOR) computes 31 percent or \$89.90 to be nondeductible for the member's income tax purposes due to SCAOR lobbying efforts. In addition, contributions (including member dues) to SCAOR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

- RPAC Contributions

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.

Note: For new members, because your national dues are prorated, for 2025 the percentage of 35% should be applied to the prorated amount (as well as the 8% at DAR and 31% at SCAOR).