

2027 DUES DEDUCTIBILITY STATEMENTS

These statements must be provided on your dues statements:

- **NAR DUES DEDUCTIBILITY**

For 2027, with dues at \$156 per member, 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 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.

The Special Assessment for the Consumer Advertising Campaign (formerly known as Public Awareness Campaign) is \$45 for 2027. The assessment is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. This assessment is not pro-rated. New members will owe the full amount when joining NAR. The Consumer Advertising Campaign special assessment is not charged to Institute Affiliate members, nor is it charged for non-members salespersons. It is also not charged for National REALTOR® Emeritus. The \$45 is tax deductible.

NOTE: The NATIONAL ASSOCIATION OF REALTORS® dues are \$156 per member for 2027. This amount is billed to all active REALTOR® and REALTOR® Associate members through their primary local association and is due and owing to NAR by Jan. 1. Brokers are also assessed NAR dues times the number of non-member salespersons, if any, in their office. National dues are pro-rated monthly for new members based on the join date. This proration only applies in the calendar year the member joins NAR. Thereafter, full year dues are due and owing by January 1. The waiver of NAR dues for REALTORS® and their spouses called up from reserves to active-duty deployment approved for the 2004 dues after the 9/11/01 tragedies, has been extended to cover dues for 2027. Please note that this does not apply to career military.

- **DAR DUES DEDUCTIBILITY**

For 2027, with dues at \$220 per member, the Delaware Association of REALTORS® (DAR) computes ten (10) percent or \$22.00 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 2027, with dues at \$310 per member, the Sussex County Association of REALTORS® (SCAOR) computes 23 percent or \$71.30 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.