FloridaRealtors®

The Voice for Real Estate® in Florida

2026 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 **2026** Member Dues Billings.

1. With state dues at $176 per member, Florida Realtors® computes 29% or $43 to be nondeductible for the member's income tax purposes due to Florida Realtors® lobbying efforts. Please note that $30 assessment is a mandatory, non-pro-ratable fee for the advocacy fund.

2. With dues at $156 per member, National Association of Realtors® computes 35% or $55 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Note, the entire $45 Consumer Advertising Campaign special assessment qualifies as fully deductible.

3. 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 the decision not to contribute. You may refuse to contribute without reprisal. 70% of each contribution is allocated to your state or local PAC efforts 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.

4. Dues include a $5.00 allocation to *Florida Realtor® Magazine* and a $0.61 allocation to NAR's *Realtor® Magazine*.

5. 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.