

## 2010 Dues Billing Disclosures

To comply with applicable tax rules and regulations and to comply with USPS second class postage permit requirements for FAR's *Florida Realtor® magazine* and for NAR's *Realtor® magazine*, **it is necessary for Associations/Boards to include the following disclosures on their 2010 member dues billing:**

1. Portions of your dues used for lobbying purposes that are not deductible on federal income tax returns are: FAR (23%) and NAR (32%)
2. Contributions are not deductible for income tax purposes. Contributions to RPAC are voluntary and are used for political purposes. You may contribute more or less than the suggested amount. 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. 100% of your contribution is sent to National RPAC and is charged against your limits under 2 U.S.C. 441a; National RPAC returns up to 70% of your contribution to FARPAC for use in connection with the election of state and local candidates and issues in Florida.
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 FAR's *Florida Realtor® magazine* and a \$6 allocation to NAR's *Realtor® magazine*.
5. Your 2010 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 2010 dues also include a \$10 mandatory, non-pro-ratable assessment by the [Florida Association of Realtors®](#) for the advocacy fund.