

2027 REALTOR® Dues & Deductibility Statement:

Membership dues are non-refundable.

Membership dues are not classified as a charitable contribution, however a portion of your dues is tax-deductible as a business expense. Compliance with the Tax Reform Act of 1993 requires that the portion of dues attributable to lobbying and political activities at the State and Federal levels of government be considered nondeductible for income tax purposes.

The portion of your dues that **IS** tax-deductible is:

- NAR: \$146
- IAR: \$248.31
- ICBR: \$312

IAR Dues Disclaimer

The total amount payable to the Indiana Association of REALTORS® is \$279. Of that amount, \$25 will be contributed to the Indiana REALTORS® Political Action Committee or you may elect to have the \$25 retained by the Indiana Association of REALTORS® for issues advocacy rather than to support candidates by following this link –

<http://bit.ly/IARDuesRedirect>

In all cases, 89% of your dues amount is tax deductible. Contributions to the Indiana REALTORS® Political Action Committee are not deductible for income tax purposes. Contributions to the Indiana REALTORS® Political Action Committee are voluntary and are used for political purposes. You may contribute more or less than the suggested amount. You may refuse to contribute to the Indiana REALTORS® Political Action Committee without reprisal and the National Association of REALTORS®, the Indiana Association of REALTORS®, and your local association will not favor or disfavor any member because of the amount contributed. Further, you may contribute more than the \$25 to the Indiana REALTORS® Political Action Committee by including additional funds with your payment. If you elect to have the \$25 retained by the Indiana Association of REALTORS® for issues advocacy, use the link above.

NAR Dues Disclaimer

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.

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.

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.