



2019 Hall County Board of REALTORS® Affiliate Pro-Rated Dues

AFFILIATE DUES	January	February	March	April	May	June	July	August	September	October	November	December
Local Dues	\$302.00	\$277.00	\$252.00	\$227.00	\$202.00	\$177.00	\$152.00	\$127.00	\$102.00	\$77.00	\$52.00	\$27.00
GAR Dues	\$98.00	\$89.83	\$81.67	\$73.50	\$65.33	\$57.17	\$49.00	\$40.83	\$32.67	\$24.50	\$16.33	\$8.17
Total	\$400.00	\$366.83	\$333.67	\$300.50	\$267.33	\$234.17	\$201.00	\$167.83	\$134.67	\$101.50	\$68.33	\$35.17

2019 GAR DUES BILLING/ESTIMATED LOBBYING EXPENSE DEDUCTION ALLOWANCE: The portion of dues paid that is spent to lobby the State and Federal governments are not deductible for income tax purposes and the IRS requires that all dues statements disclose this information. GAR has estimated that \$10.41 (10.62%) is the nondeductible portion of 2019 GAR dues. The disclosure must include the words “NOT DEDUCTIBLE FOR INCOME TAX” and must be on the invoice in the same size type as other information. Omitting this required disclosure could result in liability for a proxy tax.

RPAC Disclaimer 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.

For **2019**, with dues at \$150 per member, NAR computes 38 percent or \$57 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible.