



**ATTACHMENT TO 2017/2018
DUES INVOICE**

DISCLOSURE REGARDING RPAC CONTRIBUTIONS

RPAC contributions are not deductible for federal income tax purposes. Contributions to RPAC are voluntary and 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 a decision not to contribute. You may refuse to contribute without reprisal. Your contribution is split between National RPAC and the State PAC in your state. This solicitation is intended for members of the Maryland Association of REALTORS® only. Nothing herein contained shall be construed as a solicitation of contributions from non-members.

-Authority: Gloria Farrar, Maryland RPAC Treasurer

STATEMENT OF DUES NONDEDUCTIBLE FOR 2017/2018

Certain provisions of the 1993 Tax Act regarding lobbying expenses limit the extent to which your National, State and Local dues are deductible. National Dues non-deductibility percentage applies only to the \$120 not to \$155. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible.

The following figures represent estimates of the percentage of your dues which will be used for lobbying expenses, and will **therefore not be tax deductible:**

<u>Total Annual Dues</u>	<u>Nondeductible Percentage</u>	<u>Nondeductible Dollar Amount</u>
2018 National Dues - \$120	43.00%	\$52.00
2018 State Dues - \$206		\$19.00
2018 Local Dues - \$245	15.00%	\$36.75