



**ATTACHMENT TO 2023/2024  
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 2023/2024**

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. National Dues non-deductibility percentage applies only to the \$150 not to \$195. Please note that the entire \$45 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>
2024 National Dues	36.00%	\$55.00
2024 State Dues		\$15.00
2024 Local Dues	10.00%	\$26.60