

## Louisiana REALTORS® Disclosure Information for Dues Billing

**Dues Non-Deductibility:** 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 State and Federal levels of government be considered nondeductible for income tax purposes. As a 501(c)(6) organization, the Louisiana REALTORS® and the National Association of REALTORS® engage in “lobbying” activities as defined by the IRS. In addition, contributions (including member dues) are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code. The 2025 non-deductible percentage of member dues for the Louisiana REALTORS® and the National Association of REALTORS® is as follows:

Organization	Dues	% Non-Ded	Amount
NAR	156.00	35%	\$55.00
NAR Assessment	45.00	Fully deductible	\$45.00
Louisiana REALTORS®	203.00	35%	\$71.00

### LARPAC (Louisiana REALTORS® Political Action Committee)

Contributions are used for political purposes, are voluntary, & are not deductible for Federal income tax purposes. Any amounts indicated are merely guidelines & you may contribute more or less than the suggested amounts. Neither your membership nor your participation in Louisiana REALTORS® is conditioned directly or indirectly on contributing to LARPAC. You may refuse to contribute without reprisal. The following is sent to the National REALTORS® Political Action Committee (RPAC) to support federal candidates and is charged against your limits under 52 U.S. C. 30116: (1) 30% of all contributions of \$1,000 or more made at any time; & (2) 30% of each contribution less than \$1,000 until LARPAC meets its Federal Allocation Goal set by RPAC. LARPAC retains the following to support state and local issues & candidates: (1) 70% of contributions that are \$1,000 or more; & (2) 100% of contributions of less than \$1,000 after the RPAC Federal Allocation Goal is met.

**Friends of Louisiana Real Estate:** 100% of each investment is used to make independent expenditures to generate public support for state and local candidates whose platforms are aligned with the interests of the real estate industry. These independent expenditures are made without coordination with any individual political campaign, candidate, political action committee or campaign representatives. This allows us to support REALTOR® champions above and beyond ordinary contributions. In conjunction with these efforts, Friends will provide information to the public highlighting the distinguished role and professional standards of a REALTOR®.

**NAR Special Assessment for the Consumer Advertising Campaign:** Your 2025 dues include a \$45.00 mandatory assessment to fund consumer advertising. These highlight the value a REALTOR® brings to a transaction and reinforce the REALTOR® brand. Please note that the entire \$45.00 portion of assessment qualifies as deductible dues.

**Please use the disclaimer below if your board elects to add the voluntary line item to your dues billing for the Relief Fund.**

