

NOTICES:

REALTOR® Dues are not refundable.

1. Part of your 2026 dues structure includes \$40 that will be set aside by the Missouri REALTORS to be used for issues activity. These monies will fund an “issues reserve fund” and may be used in the discretion of the Association to promote or oppose issues that affect REALTORS.

2. Your 2026 dues includes a \$45.00 mandatory assessment by the National Association of REALTORS for all REALTOR and REALTOR-Associate members. The 2026 approved NAR budget reallocates \$35 of the special assessment for NAR’s general operating account. The remaining \$10 will go towards the nationwide Consumer Advertising campaign which includes radio, TV network and cable ads highlighting the value a REALTOR brings to a transaction and stressing the importance of using a REALTOR.

Please note that the entire \$45 Consumer Advertising Campaign assessment qualifies as fully deductible.

3. Dues payments are not deductible as charitable contributions for income tax purposes. However, dues payments may be deductible as an ordinary business expense. **It is recommended that you contact your personal tax adviser about business deductions. See deductible portions below.**

4. Contributions to RPAC are not deductible for federal income tax purposes. Contributions are voluntary and are 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. Contact your State Association or PAC for information about the percentages of your contribution provided to National RPAC and to the State PAC. The National RPAC portion is used to support federal candidates and is charged against your limits under 52 U.S.C. 30116. If you are investing in RPAC with a contribution from an LLC, that LLC must be registered with the Missouri Ethics Commission. Please go to <https://mec.mo.gov/LLC/Registration> to create an account and register before contributing. **We need your help to reach our goal, thank you!**

5. Missouri REALTORS PAC, Inc. may not accept contributions from natural persons who are not United States citizens, foreign governments, foreign corporations that are not registered to do business in Missouri, candidate committees, political party committees, campaign committees, exploratory committees, or debt service committees. Article VIII, Section 23.3(12) & (16).

6. 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. Therefore, the 2026 dues paid to local, state and national associations will be nondeductible to the extent of that association’s lobbying expenditures on state and federal issues.

Estimated Lobbying Expense Percentage of Dues that is Non-Deductible:

Since your Local Board/Association has less than \$2,000 of expenses for lobbying on state and federal issues, the non-deductible portion of your Local Board’s/Association’s dues is \$0; however, please note the amounts below of state and national dues which REALTORS® are not able to deduct on their federal tax returns as business expenses:

National Association of REALTORS, 35%

Annual Dues \$156.00 or \$55.00

Please note that the entire \$45 Consumer Advertising Campaign special assessment qualifies as fully deductible.

Missouri REALTORS, 33%

Annual Dues \$235.00 or \$77.55

TOTAL NON-DEDUCTIBLE PORTION (Designated REALTORS, REALTORS, REALTOR-Associates) \$132.55

In addition, contributions, including member dues to NAR and/or Missouri REALTORS are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

[Designated REALTOR, REALTOR and REALTOR-Associate membership includes Local, State, and National Association]