

**\*\* REMINDER \*\***

**A PORTION OF YOUR DUES IS NOT DEDUCTIBLE FOR INCOME TAX PURPOSES**

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. (The \$45 NAR Public Image Campaign Assessment is fully deductible).

Estimated Lobbying Expense Percentage	Portion Not Deductible
National Association – 35% (Annual dues \$156)	\$ 55.00
Pennsylvania Association 5% (Annual dues \$198)	10.00
Tri-County Suburban REALTORS – 8% (Annual dues \$139)	<u>11.12</u>
Total Portion Not Deductible	\$ 76.12

2025