

**PENSACOLA ASSOCIATION OF REALTORS
2023 DUES BILLING DISCLOSURES**

1. Payments to the Pensacola Association of REALTORS® are **NOT** deductible as charitable contributions. Such payments may however, be deductible as ordinary and necessary business expenses.
2. A portion of your dues is used by the Florida and National Association of REALTORS® for lobbying purposes and is **not** deductible. Those portions for 2023 dues are:

	<u>Amount</u>	<u>Percentage</u>
Florida	\$49	34%
National	\$51	34%
Pensacola	\$0	
TOTAL FOR 2023		\$100

3. Your dues include a \$5 allocation to *Florida Realtor*® magazine and a \$1 allocation to NAR's *Realtor*® magazine.
4. Contributions to RPAC are voluntary and will be 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 decision not to contribute. You may refuse to contribute without reprisal. 70% of each contribution is allocated to your state or local PAC efforts to support state and local political candidates. 30% is sent to National RPAC to support federal candidates and is charged against your limits under 52 U.S.C. 301196. 30% of contributions received from corporate entities shall be forwarded to the National Association of REALTORS® Political Advocacy Fund.

**RPAC CONTRIBUTIONS ARE NOT DEDUCTIBLE FOR FEDERAL INCOME TAX
PURPOSES.**

5. Dues are due and payable as of January 1, 2023 and will be considered late after close of business January 31, 2023.
6. Your 2023 dues include a \$45 mandatory assessment by the National Association of REALTORS® for all REALTORS® to fund a Consumer Advertising Campaign. Your 2023 dues also include a \$30 mandatory, non-pro-ratable assessment by Florida REALTORS® for the advocacy fund.

