VOLUNTARY RPAC/IMF CONTRIBUTIONS

RPAC and ISSUES MOBILIZATION CONTRIBUTIONS

Only REALTORS can contribute to RPAC
Affiliates can only contribute to IMF

Contributions are not deductible for Federal income tax purposes. Contributions to RPAC 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. Your contribution is split between National RPAC and the State PAC. 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. **All contributions to RPAC must be made by personal check**. **Issues Mobilization Fund designated on personal checks or company checks,** and all corporate contributions will be deposited into NHAR's Issues Mobilization Fund.

VOLUNTARY NHCIBOR CARES CONTRIBUTIONS

NHCIBOR CARES is a 501(c)(3) nonprofit organization which is operated exclusively for charitable purposes. The principal purpose of NHCIBOR CARES is to function so as (i) to raise or receive funds to provide charitable support to individuals or entities affected by a natural disaster or other hardship; (ii) to receive direct and indirect contributions, or other monies and to use the same to enhance and support such individuals or entities; and (iii) to support other non-profit community based programs.

Dues payments are not deductible as charitable contributions for federal income tax purposes, but can be deductible as dues to a professional association.

STATEMENT OF DUES FOR 2027

In accordance with section 162(e)(3), a taxpayer to whom an organization provides a notice described in section 6033(e)(1)(a)(ii) may not deduct that portion of the dues estimated in the notice to be allocable to non-deductible lobbying and political expenditures. For 2027 dues of $235 per member, NHAR computes 15% to be non-deductible for member's income tax due to NHAR's lobbying efforts. NAR dues for 2027 computes 35% to be non-deductible for the member's income tax purposes due to NAR lobbying efforts. NOTE: The entire $45 portion of dues related to the NAR public awareness qualifies as deductible dues.

ESTIMATED LOBBYING EXPENSE PERCENTAGE	**NON-DEDUCTIBLE PORTION**
NH Association of REALTORS®, 15% (Annual Dues $238)	$35.70
National Association of REALTORS®, 35% (Annual Dues $156)	$55.00
TOTAL NON-DEDUCTIBLE PORTION	**$90.70**