

2021 Four Rivers Association of REALTORS®

IDAHO DUES INVOICE

Deadline: December 31, 2020

Description	Amount
National Association of REALTORS® (NAR) 2021 Dues ¹	\$ 185.00
Idaho Association of REALTORS® (IR) 2021 Dues ²	\$ 180.00
Four Rivers Association of REALTORS® (FRAOR) 2021 Dues	\$ 135.00
RPAC Fair Share ³ (Optional)	\$ 30.00
SUBTOTAL	\$ 530.00
<i>Depending on if you hold an Idaho only license or are dual license Insert the correct professional standards premium below</i>	
Professional Standards Premium (Idaho ONLY Licensee)	\$ 10.00
Professional Standards Premium (Idaho AND Oregon Licensee)	\$ 14.20
IDAHO LICENSEE ONLY TOTAL 2021 DUES	\$ 540.00
IDAHO AND OREGON LICENSEE TOTAL 2021 DUES	\$ 544.20

To pay your Dues and RPAC with a debit or credit card, we ask that you please go to NAR's website at <http://nar.realtor> and click on the "Pay Dues" link in the top right corner of their website.

Please submit your Professional Standards Premium directly to the FRAOR office.

To pay by check, please return your full payment directly to the FRAOR office. Please make sure and write your NRDS number in the memo portion of your check so we can assure that credit is given to the right account.

1. – For 2021, with dues at \$150 per member, NAR computes 38 percent or \$57 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Consumer Advertising Campaign special assessment qualifies as fully deductible. 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. In addition, contributions (including member dues) to NAR are not tax deductible as charitable contributions. However, they may be tax deductible under other provisions of the Internal Revenue Code.

2. – Idaho REALTORS® computes \$28.00 out of \$170.00 to be non-deductible for the member's income tax purposes due to IR lobbying efforts.

3. – 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.

REALTOR® - is a registered mark which identifies a professional in real estate who subscribes to a strict Code of Ethics as members of the NATIONAL ASSOCIATION OF REALTORS®