



## 2019 REALTOR® Dues Membership Dues Invoice

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Name \_\_\_\_\_ Email: \_\_\_\_\_

North Central MA Association Dues	\$290.00
Massachusetts Association Dues	\$161.00
National Association Dues	<u>\$185.00</u>
Total 2019 Dues	<b>\$636.00</b>
RPAC Voluntary Fair Share Contribution	<u>\$ 25.00</u>
Total with RPAC	\$661.00

**Make checks payable to NCMAR. Visa, Mastercard, Discover and Amex are accepted.**

**To pay your bill by credit or debit card, login to your member account at [ncmar.com](http://ncmar.com) to pay.**

If you need assistance with logging in please contact Justin at [justinlore@ncmar.com](mailto:justinlore@ncmar.com)

- All REALTOR dues must be paid in full by January 1st, 2019.
- Dues payments are non-refundable.
- There is \$20 fee for returned checks or declined credit cards.

#### **RPAC Disclaimer:**

Contributions to the Massachusetts Association of Realtors® Political Action Committee (Mass RPAC) are not deductible for State and Federal income tax purposes. Contributions to RPAC are voluntary and are used for political purposes. 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. 100% of each personal contribution up to \$500 is used by Mass RPAC to support state and local candidates. Any amount over \$500 is sent to National RPAC to support Federal candidates and is charged against your limits under 52 U.S.C. § 30116. State regulations limit contributions to \$500 maximum per individual to MASS RPAC in any calendar year. Under both Federal and State Law only personal contributions (checks not drawn from corporate accounts) can be donated to RPAC. If you wish to pay with corporate funds, 100% of your contribution will be directed to NAR's Political Advocacy Fund, which utilizes the funds to engage in other federal political activities.

#### **Dues Deductibility**

Dues payments to the NCMAR for local, state and national REALTOR dues are not tax deductible as charitable contributions for tax purposes. However, they may be tax deductible as ordinary and necessary business expenses subject to restrictions imposed as a result of associations' lobbying activities. The amount of MAR dues for 2019 not deductible for income tax purposes is \$25. The amount of NAR dues for 2019 not deductible for income tax purposes is \$57.