

**REALTORS® Association of South Central Wisconsin
2009 New Member REALTOR® Dues**

		Designated REALTOR®	REALTOR	Secondary
January	NAR Dues	\$115.00	\$115.00	
	WRA DR Dues	260.00	253.00	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	150.00	150.00	150.00
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 645.00	\$ 638.00	\$195.00
February	NAR Dues	\$108.33	\$108.33	
	WRA DR Dues	260.00	253.00	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	150.00	150.00	150.00
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 638.33	\$ 631.33	\$195.00
March	NAR Dues	\$101.67	\$101.67	
	WRA DR Dues	260.00	253.00	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	150.00	150.00	150.00
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 631.67	\$ 624.67	\$195.00
April	NAR Dues	\$95.00	\$95.00	
	WRA DR Dues	195.00	189.75	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	112.50	112.50	112.50
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$522.50	\$ 517.25	\$157.50
May	NAR Dues	\$88.33	\$88.33	
	WRA DR Dues	195.00	189.75	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	112.50	112.50	112.50
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 515.83	\$ 510.58	\$157.50
June	NAR Dues	\$81.67	\$81.67	
	WRA DR Dues	195.00	189.75	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	112.50	112.50	112.50
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 509.17	\$ 503.92	\$157.50
July	NAR Dues	\$75.00	\$75.00	
	WRA DR Dues	130.00	126.50	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	75.00	75.00	75.00
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 400.00	\$ 396.50	\$120.00

		Designated REALTOR®	REALTOR	Secondary
August	NAR Dues	\$68.33	\$68.33	
	WRA DR Dues	130.00	126.50	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	75.00	75.00	75.00
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 393.33	\$ 389.83	\$120.00
September	NAR Dues	\$61.67	\$61.67	
	WRA DR Dues	130.00	126.50	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	75.00	75.00	75.00
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 386.67	\$ 383.17	\$120.00
October	NAR Dues	\$55.00	\$55.00	
	WRA DR Dues	65.00	63.25	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	37.50	37.50	37.50
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 277.50	\$ 275.75	\$82.50
November	NAR Dues	\$48.33	\$48.33	
	WRA DR Dues	65.00	63.25	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	37.50	37.50	37.50
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 270.83	\$ 269.08	\$82.50
December	NAR Dues	\$41.67	\$41.67	
	WRA DR Dues	65.00	63.25	
	WRA Initiation Fee	75.00	75.00	
	RASCW REALTOR® Dues	37.50	37.50	37.50
	RASCW Initiation Fee	<u>45.00</u>	<u>45.00</u>	<u>45.00</u>
		\$ 264.17	\$ 262.42	\$82.50

Nondeductible Dues

- Under the 1993 Federal Tax Budget Act, individuals who belong to a not-for-profit Association may not deduct for income tax purposes the portion of their 2009 membership dues spent on federal or state lobbying activities. Thus, the portion of the 2009 dues **not tax deductible** is: Designated REALTOR-\$26.00 NAR and \$150.00 WRA for a total of \$176.00; REALTOR and Salesperson Assessment-\$26.00 NAR and \$147.00 WRA for a total of \$173.00 Individual Board REALTOR-\$26.00 NAR and \$159.00 WRA for a total of \$185.00 being not tax deductible.
- Membership dues are not deductible as charitable contributions, but may be deductible as an ordinary and necessary business expense subject to restrictions imposed as a result of Association lobbying activities.