

2026 RASCW Affiliate Voluntary & Nondeductible Dues

Please consider giving voluntary contributions with your dues:

- Both Local and State Affiliate members are asked to give a voluntary \$25 contribution to the RASCW Housing Foundation. The Foundation is a non-profit corporation dedicated to making homes affordable by providing low interest, deferred payment loans to qualified individuals to be used for the down payment and/or closing costs associated with the purchase of a home. Contributions to the Foundation are tax deductible as a charitable contribution.
- State Affiliate members are also asked to give a \$20 voluntary contribution to the Wisconsin REALTORS® Foundation (WRF). Contributions to the WRF are tax deductible as a charitable contribution.
- State Affiliate members also have the opportunity to contribute to the REALTORS® Political Action Committee (RPAC). RPAC promotes the election of pro-REALTOR® candidates who understand and support REALTOR® interests. RPAC and other political fundraising are the key to protecting and promoting the real estate industry.

Nondeductible Dues

- Individuals who belong to a not-for-profit Association may not deduct for income tax purposes the portion of their 2026 membership dues spent on federal, state, or local lobbying activities
- 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.