

## 2026 RASCW REALTOR® Voluntary & Nondeductible Dues

**\*There are three voluntary contributions included in your dues.**

- The first is a \$25 voluntary 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. Please consider making a contribution to assist a new homeowner.
- The second is a \$20 voluntary contribution to the **Wisconsin REALTORS® Foundation (WRF)**. Contributions to the WRF are tax deductible as a charitable contribution. The Wisconsin REALTORS® Foundation is dedicated to unifying REALTORS® to help children in the areas of education, hunger, homelessness/abuse, and serious illnesses. In addition to its partnership with Feeding Wisconsin, the WRF provides financial support for relief efforts in response to natural disasters in Wisconsin by segregating a certain amount of funds raised through voluntary contributions on membership renewal dues forms to aid those impacted.
- The third is a \$50 voluntary contribution to 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. The total nondeductible amount does not include voluntary ROAC contributions. RPAC contributions are not deductible amounts.
- 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.