OHIO REALTORS' DUES & RPAC DISCLAIMER

Restrictions on Foreign Contributions for Ohio Activity: Effective September 1, 2024, Ohio law (ORC 3517.121(A)(2)) prohibits "foreign nationals" from contributing to or spending on Ohio candidates, statewide ballot measures, and electioneering communications ("Ohio Activity"). Organizations, including Ohio REALTORS and its political affiliates (RPAC and ORPAF), cannot knowingly solicit, accept, or use such funds for Ohio Activity. "Foreign nationals" include non-U.S. citizens and foreign entities, including lawful permanent residents—that is, "green card" holders. Litigation challenging ORC 3517.121 is ongoing; however, pending any further federal court rulings, the law remains in effect and enforceable. Non-U.S. citizens, other foreign nationals, and foreign entities may not contribute to Ohio REALTORS, RPAC, or ORPAF for Ohio Activity and should opt out of related voluntary dues assessments. By contributing, you certify that you are a U.S. citizen or national, and all underlying sources of your contribution are from U.S. citizens or nationals, or entities organized domestically with a domestic principal place of business.

Contributions to RPAC: 26 U.S.C. 162(e) 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. Contributions are voluntary and are used for political purposes. The RPAC amount indicated is merely a guideline, and you may contribute more or less than the suggested amount. 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. 70% of each contribution is used by your State RPAC to support state and local political candidates; 30% is sent to National RPAC to support federal candidates and is charged against your limits under 52 U.S.C. 30116. Notwithstanding this general allocation formula, the allocation may change, and all or a portion of your contribution may be allocated to other political accounts maintained by Ohio REALTORS if a contribution exceeds limits under the and/or if a contribution falls outside time limits under 52 U.S.C. 30102.

Non-Deductible Percentages of Dues Payments & Assessments: $40 of Ohio REALTORS dues is used by Ohio REALTORS to engage in independent political expenditures for purposes of influencing the election or defeat of State or Federal candidates, as well as Local or State ballot issues; this amount is non-deductible for the member's income tax purposes. For the additional dues of $255 per member, Ohio REALTORS computes 10% or $25.50 to be non-deductible due to Ohio REALTORS lobbying effort. Total non-deductible for Ohio Realtor dues is $65.50. For 2027, with dues at $156 per member, NAR computes 35% or $55 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire $45 Consumer Advertising Campaign special assessment qualifies as fully deductible.

The NAR Board of Directors at its annual meeting on June 18, 2026, approved NAR's 2027 budget which keeps the NAR dues unchanged at $156/annual and $45/annual special assessment for the Consumer Ad Campaign. The approved budget also reallocates $35 of the special assessment for NAR's general operating account. The remaining $10 will go towards the Consumer Ad Campaign.

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