

The federal budget act of 1993 and tax act of 2018 eliminated tax deductions for portions of dues used for lobbying activities. The estimated portions allocated by the Richmond-, Virginia- and National REALTOR® Associations for lobbying on behalf of real estate interests are listed below. These figures should be communicated to your tax consultant.

2021 estimated **Non-deductible** portions of dues

RAR: 7.7% or \$13.09

VR: 11% or \$19.25

NAR: 38% or \$57.00

Note that the NAR Consumer Advertising Campaign special assessment of \$35 is exempt from the above formula and considered a deductible expense.