<u>2026 Non-Deductible Portion of Dues</u>

<u>NC REALTORS® DUES</u>

Dues payments to NC REALTORS® are NOT deductible as charitable contributions for Federal income tax purposes. Such payments however, may be deductible as an ordinary and necessary business expense.
NC REALTORS® lobbying dues are NOT deductible for income tax purposes.
NC REALTORS® dues for 2026 are **$210**. The portion of NC REALTORS® dues attributable to lobbying expenses that are not deductible is **$29** (or 14.0%).
The remainder of NC REALTOR® dues, **$181**, may be deductible.

<u>NAR DUES</u>

Dues payments to NAR are NOT deductible as charitable contributions for Federal income tax purposes. Such payments however, may be deductible as an ordinary and necessary business expense.
NAR lobbying dues are NOT deductible for income tax purposes. NAR dues for 2026 are **$156**. The portion of NAR dues attributable to lobbying expenses that are not deductible is **$55** (or 35%). The remainder of NAR dues, **$101**, may be deductible.

In addition to your 2026 NAR dues, NAR also assesses a mandatory Consumer Advertising Campaign assessment of **$45** to all REALTOR® members. **The entire amount of this assessment qualifies as deductible dues.**

If you have any questions, please consult your business tax advisor/consultant.