

Dues Non-Deductibility

Dues Non-Deductibility: Compliance with the Tax Reform Act of 1993 requires that the portion of dues attributable to lobbying and political activities at the State and Federal levels of government be considered non-deductible for income tax purposes. As a 501c6 organization, NAR, LR & NOMAR engage in “lobbying” activities as defined by the IRS. The 2018 non-deductible percentage of member dues for NAR, LR & NOMAR is as follows:

National Association of REALTORS®	43%	\$52.00 dues of \$120.00
Louisiana REALTORS®	35%	\$54.00 dues of \$155.00
NOMAR	28%	\$42.00 dues of \$149.00

This amount of dues cannot be deducted by REALTOR® members for tax purposes.