

Manhattan Association of REALTORS®

INVOICE

350 Fifth Avenue
Suite 4711
New York, NY 10118

DATE:
December 8, 2008

2008 REALTOR® Membership Renewal - Designated REALTOR®
PAYMENT IS DUE JANUARY 1, 2009

Name: _____ Company/Branch: _____

DESCRIPTION	AMOUNT
MANAR Annual Membership Dues-Designated REALTOR®	\$371
NAR Public Awareness Campaign Assessment	\$35
National Association of REALTORS® Annual Dues	\$80
New York State Assessment	\$8
New York State Association of REALTORS® Annual Dues	\$62
RPAC Contribution*	\$20
** \$25 LATE FEE after March 1, 2008	
<p>Under the 1993 Federal Tax Reform Act, individuals who belong to a not-for-profit Association may not deduct for income tax purposes the portion of their membership dues that is spent on federal or state lobbying activities. Further, 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.</p> <p>For 2009, with dues at \$80 per member, NAR computes 33 % or \$26 to be nondeductible for the member's income tax purposes due to NAR lobbying efforts. Please note that the entire \$35 Public Awareness Campaign special assessment qualifies as fully deductible. 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. Contributions are not deductible for income tax purposes.</p> <p>For 2009 dues and assessments of \$70 per member, NYSAR computes \$10 to be non-deductible for income tax purposes due to the NYSAR lobbying efforts.</p> <p>Contributions to RPAC are voluntary and are used for political purposes. You may refuse to contribute without reprisal and the National Association of REALTORS® or any of its state associations or local boards will not favor or disfavor any member because of the amount contributed. 70% of each contribution is used by your state PAC to support state and local political candidates. Until your state PAC reaches its RPAC goal 30% is sent to National RPAC to support federal candidates and is charged against your limits under 2 U.S.C. 441a; after the state PAC reaches its RPAC goal it may elect to retain your entire contribution for use in supporting state and local candidates.</p>	
TOTAL	\$ 576.00

Make all checks Payable to and Mail to:

Manhattan Association of REALTORS®
350 Fifth Avenue Suite 4711
New York, NY 10118

Pay by credit card online at www.realtor.org or Fax: 212-594-3338

Credit Card: Visa MC AmEx
Card# _____ Exp _____
Name on card _____
Billing Address _____
Billing Zip Code _____
Signature _____

