

2025 RASCW Affiliate Voluntary & Nondeductible Dues

Please consider giving voluntary contributions with your dues:

- Both Local and State Affiliate members are asked to give a voluntary \$25 contribution to the RASCW Housing Foundation. The Foundation is a non-profit corporation dedicated to making homes affordable by providing low interest, deferred payment loans to qualified individuals to be used for the down payment and/or closing costs associated with the purchase of a home. Contributions to the Foundation are tax deductible as a charitable contribution.
- State Affiliate members are also asked to give a \$20 voluntary contribution to the Wisconsin REALTORS® Foundation (WRF). Contributions to the WRF are tax deductible as a charitable contribution.
- State Affiliate members also have the opportunity to contribute to the REALTORS® Political Action Committee (RPAC). RPAC promotes the election of pro-REALTOR® candidates who understand and support REALTOR® interests. RPAC and other political fundraising are the key to protecting and promoting the real estate industry.

Nondeductible Dues

- Individuals who belong to a not-for-profit Association may not deduct for income tax purposes the portion of their 2025 membership dues spent on federal, state, or local lobbying activities. Thus, the portion of the 2025 dues not tax deductible is: Affiliates belonging to Local (RASCW) and State (WRA): \$266.95 (joining 1st Quarter), \$206.20 (joining 2nd Quarter), \$145.45 (joining 3rd Quarter), \$84.70 (joining 4th Quarter). Affiliates belonging to Local (RASCW) only: \$15.95 (joining 1st Quarter), \$11.96 (joining 2nd Quarter), \$7.97 (joining 3rd Quarter), \$3.98 (joining 4th Quarter).
- 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.