

## 2025 RASCW REALTOR® Voluntary & Nondeductible Dues

**\*There are three voluntary contributions included in your dues.**

- The first is a \$25 voluntary 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. Please consider making a contribution to assist a new homeowner.
- The second is a \$20 voluntary contribution to the **Wisconsin REALTORS® Foundation (WRF)**. Contributions to the WRF are tax deductible as a charitable contribution. The Wisconsin REALTORS® Foundation is dedicated to unifying REALTORS® to help children in the areas of education, hunger, homelessness/abuse, and serious illnesses. In addition to its partnership with Feeding Wisconsin, the WRF provides financial support for relief efforts in response to natural disasters in Wisconsin by segregating a certain amount of funds raised through voluntary contributions on membership renewal dues forms to aid those impacted.
- The third is a \$50 voluntary contribution to 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. [Please click here for the nondeductible amounts.](#) The total nondeductible amount does not include voluntary ROAC contributions. RPAC contributions are not deductible amounts.
- 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.