



## 2024 DUES SCHEDULE

### APPLICATION FEE: \$500.00

Application fee and dues are payable at the time you file your application with the Association. If paying by check, make check payable to the Catawba Valley Association of REALTORS® (CVAR). Membership dues shall not be prorated if the licensee held REALTOR® membership during the preceding calendar year. NAR Consumer Advertising Campaign Assessment is not prorated. Total amount of local dues are tax deductible.

### 2024 REALTOR® DUES

MONTH	LOCAL	NC REALTORS®	NAR	NAR ASSESSMENT	TOTAL DUES
January	\$ 165.00	\$ 210.00	\$ 156.00	\$ 45.00	\$ 576.00
February	\$ 151.25	\$ 192.50	\$ 143.00	\$ 45.00	\$ 531.75
March	\$ 137.50	\$ 175.00	\$ 130.00	\$ 45.00	\$ 487.50
April	\$ 123.75	\$ 157.50	\$ 117.00	\$ 45.00	\$ 443.25
May	\$ 110.00	\$ 140.00	\$ 104.00	\$ 45.00	\$ 399.00
June	\$ 96.25	\$ 122.50	\$ 91.00	\$ 45.00	\$ 354.75
July	\$ 82.50	\$ 105.00	\$ 78.00	\$ 45.00	\$ 310.50
August	\$ 68.75	\$ 87.50	\$ 65.00	\$ 45.00	\$ 266.25
September	\$ 55.00	\$ 70.00	\$ 52.00	\$ 45.00	\$ 222.00
October	\$ 41.25	\$ 52.50	\$ 39.00	\$ 45.00	\$ 177.75
November	\$ 27.50	\$ 35.00	\$ 26.00	\$ 45.00	\$ 133.50
December	\$ 13.75	\$ 17.50	\$ 13.00	\$ 45.00	\$ 89.25

### 2024 NON-DEDUCTIBLE PORTION OF DUES

#### NC REALTORS® DUES

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 2024 are \$210.00. The portion of NC REALTORS® dues attributable to lobbying expenses that are not deductible is **\$41.00** (or 19.5%). The remainder of NC REALTOR® dues, **\$169.00**, may be deductible.

#### NAR DUES

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. The portion of NAR dues attributable to lobbying expenses that are not deductible is **\$55.00** (or 35%). The remainder of NAR dues, **\$101.00**, may be deductible.

In addition to your 2024 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.**