

Fees are as follows:

2019 National Dues	\$185.00
2019 State Dues	\$285.00
2019 Polk County Local REALTOR Dues	\$150.00
2019 Polk County Local Affiliate Dues	\$100.00

TOTAL DUES TO BE PAID IN JANUARY

REALTOR members = \$620.00

State & Local Affiliate members = \$385.00

Local Affiliates ONLY = \$100.00

Secondary Local REALTOR members = \$150.00

Secondary Local Affiliate members = \$100.00

2019 DUES ARE DUE JANUARY 1, 2019.

*According to the IRS, OAR and NAR dues are not deductible as a charitable contribution. However, a portion of your dues may be deductible as an ordinary and necessary business expense... less the amount of dues allocated for federal and state lobbying expenses. The amount of dues directed to these operations for 2019 total **\$142.00 dollars** (NAR - \$50 and OAR - \$92.) You should contact your CPA and/or tax professional for specific directions on how this relates to your taxable situation. Regardless of the deductible portion of your dues, the total amount of your annual REALTOR® dues are payable on the due date.*

*A portion of your \$285 OAR dues includes a \$50 allocation into the Oregon REALTOR® Political Action Committee (ORPAC). However, if you prefer, **you may choose to re-allocate that \$50 of your total OAR dues – once paid in full – to either the Oregon Association of REALTORS® HOME Foundation or the Oregon Association of REALTORS® Issues Mobilization Fund by sending an email message to [redirect@oregonrealtors.org](mailto:redirect@oregonrealtors.org) and specifying your choice.** Please note, **ORS 316.102 may provide for a credit against Oregon state taxes of up to \$50 per individual or \$100 per joint return for contribution to political committees, including ORPAC.** If you have further questions or concerns, please call 877-283-4116.*

*All REALTOR® members are required to complete a REALTOR® Code of Ethics (COE) course every two years. **The end of the current COE cycle is Dec. 31, 2020.** Failure to complete the course during the applicable period will result in suspension until course completion, regardless of the*