



2010 Annual Dues Proration Schedule

MONTH	OAR	NAR (includes assessment)	Local	RPAC (Recommended Investment)
JANUARY	\$140.00	\$115.00	\$110.00	\$50.00
FEBRUARY	\$128.33	\$108.33	\$101.20	\$50.00
MARCH	\$116.66	\$101.67	\$91.30	\$50.00
APRIL	\$104.99	\$95.00	\$82.50	\$50.00
MAY	\$93.32	\$88.33	\$73.70	\$50.00
JUNE	\$81.65	\$81.67	\$63.80	\$50.00
JULY	\$69.98	\$75.00	\$55.00	\$50.00
AUGUST	\$58.31	\$68.33	\$46.64	\$50.00
SEPTEMBER	\$46.64	\$61.67	\$36.30	\$50.00
OCTOBER	\$34.97	\$55.00	\$27.50	\$50.00
NOVEMBER	\$23.30	\$48.33	\$18.70	\$50.00
DECEMBER	\$11.63	\$41.67	\$8.80	\$50.00

Dues payments are not deductible as charitable contributions. A portion of such payments may, however, be deductible as an ordinary and necessary business expense. \$38.00 allocated from your NAR (\$26.00) and OAR (\$12.00) dues are not tax deductible as federal and state lobbying expenses. The amount shown for Designated REALTORS® does not reflect DR dues which will be charged for non-member licensees. State dues include \$5.00 for subscription to the OREGON REALTOR®.

Your 2009 dues include a \$35 mandatory assessment by the National Association of REALTORS® of all REALTORS®, REALTOR® Associates to fund a nationwide public awareness campaign that includes TV network and cable ads highlighting the value a REALTOR® brings to a transaction and stressing the importance of using a REALTOR®. The entire \$35 portion of NAR dues related to public awareness qualifies as deductible dues.

All REALTOR® Members are required to complete a REALTOR® Code of Ethics course every four years. Failure to complete the course during the applicable period will result in suspension until course completion, regardless of the status of dues payment. Suspension of services includes all board, state association and NAR dues-based services.

Contributions to RPAC are voluntary and are used for political purposes. You may refuse to contribute without reprisal and the National, Oregon, or local associations of REALTORS® will not favor or disfavor any member because of the amount contributed. 70% of each contribution is used by Oregon REALTOR® PAC to support state and local political candidates. Until Oregon REALTOR® 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 Oregon REALTOR® PAC reaches its RPAC goal, your entire contribution will be used to support state and local candidates. Contributions are not deductible for income tax purposes. ORS 316.102 provides for a credit against state taxes of up to \$50 per individual or \$100 per joint return for contributions to political committees.