

Individual and Corporate Chapter Dues Information

Member Type	2023 Chapter Dues	2024 Corporate Dues	2024 Chapter Dues
% Non-Deductible	13%	13%	
Principal	\$200	\$695	
Principal Affiliate	\$200	\$350	
Principal Corporate	\$200	\$175	
Associate	\$200	\$695	
Associate Affiliate	\$200	\$350	
Associate Corporate	\$200	\$175	
Public Official	\$125	\$350	
Public Official Affiliate	\$125	\$350	
Developing Leader	\$50	\$175	
Academician	\$125	\$350	
Student	\$0	\$19	

University Dues Information

# of Students Enrolled	2023 Chapter Dues	2024 Corporate Dues	2024 Chapter Dues
1—25	\$0	\$375	
26—50	\$0	\$750	
51—100	\$0	\$1,500	
101—300	\$0	\$4,500	
301 +	\$0	\$5,250	

The University Membership program is available to colleges and universities offering undergraduate and/or graduate programs in real estate. Full-time students enrolled and pursuing a real estate degree in a college or university holding a NAIOP membership in this category will receive select NAIOP benefits.

Retirement Dues Information

Member Category	2023 Chapter Dues	2024 Corporate Dues	2024 Chapter Dues
Retirement	\$0	\$175	

The Retirement Membership program is available to members who are fully retired or working 30 percent or less in the industry. They must have been a member of NAIOP for 15 years or more (nonconsecutive) and have served on the local chapter board as a director or officer for 5 years or more (nonconsecutive). Recommendation by the chapter (executive/ leadership) is also required for this category.

How to Calculate Your 2024 Non-deductible Percentage

1. Does your chapter engage in any “direct” attempt to influence legislation through lobbying at the State level?

- Yes No

If no, your non-deductible should be zero and you do not need to complete the remainder of this page.

2. Do you pay an outside lobbyist to perform the lobbying function?

- Yes No

If no, are expenses for in-house lobbying greater than \$2,000 (excluding overhead)?

- Yes No

If no, do not complete the remainder of this page.

3. What is the amount of expense included in your Annual Budget for the upcoming year (direct expenses such as travel and entertainment, mailings, “outside” lobbyist fees) that is specifically earmarked for support of State lobbying efforts? This does not include any costs for only “monitoring” legislation on the State level and communicating such to your membership.

4. What is the estimated amount of allocated overhead and other costs (such as support payroll, benefits, rent, other occupancy costs, copying, postage, etc.) included in your Annual Budget which would be assumed reasonable as supporting State lobbying efforts. Note: A reasonable estimate of the percentage of time spent may be applied to the payroll and required overhead costs.

5. What is your Dues Revenue Budget?

6. *To calculate the percentage of dues not deductible:*

Divide the sum of the answers given to questions #3 and #4 by the answer to #5 to obtain the percentage of the individual member’s dues NOT deductible for Federal Income Tax purposes.

Please make note of this percentage on Page 1.

Please complete this entire form and sign on page 3.

Return completed forms to Beth Gulding, gulding@naiop.org, no later than September 1, 2023 .

Voluntary Contribution Information

2023 Voluntary Description	2023 Full Member	2023 Affiliate Member	2023 Corporate Membership
N/A	N/A	N/A	N/A
N/A	N/A	N/A	N/A

Please list below any chapter voluntary line items that are to be included on the 2024 dues invoices. The dollar amount for both individual and corporate voluntary amounts, as well as the exact wording for the invoice, must be stated below.

If there are no changes to the voluntary contributions, please check here.

2024 Voluntary Description	2024 Full Member	2024 Affiliate Member	2024 Corporate Membership

Sponsorship Information

Do you have a sponsorship program that includes complimentary memberships as a benefit? Yes No

If yes, please list below the name of each different level of sponsorship, the sponsorship amount, and the number of complimentary memberships given per sponsorship level. Please attach to this form, a list of your confirmed 2024 sponsor companies and their sponsorship level.

NOTE: Chapter sponsorships which include memberships must be billed by Corporate.

NOTE: Corporate will only bill sponsorship levels that include membership. If your chapter has a sponsorship program or level that does not include any memberships, that sponsorship level should be billed by the chapter and does not need to be listed below.

Memberships that exceed the allowed number under the sponsorship level will be billed at the normal applicable rate. For example, if you have a sponsorship level that includes 3 memberships and the company has 5 members, the 2 additional members will be billed on the same invoice at the rate applicable for the 4th or 5th member.

Sponsorship Level	2023 Sponsorship Amount	2023 # of Memberships included with Sponsorship	2024 Sponsorship Amount	2024 # of Memberships included with Sponsorship
Chapter	\$10,000	2		
Corporate	\$5,000	1		
Sustaining	\$3,000	1		
	N/A	N/A		
	N/A	N/A		

If there are no changes to the sponsorships, please check here.

Name and address where Corporate should mail the Chapter its dues payments in 2024 (Please print):

Signature of person completing this form

Print Name

Federal Income Tax Implications of State Lobbying Expenses

The Omnibus Budget Reconciliation Act of 1993 (the Act) disallows deductions for most expenses incurred in “direct” attempts to influence legislation at the **Federal and State level**, including certain costs of activities in support of lobbying. Lobbying is defined as any effort to influence legislation through communication with any member or employee of a legislative body or with any governmental official or employee who may participate in the formulation of legislation. The following points should be noted:

Excluded from the definition of lobbying is lobbying at the city, county or other local level. Therefore, if your chapter does no lobbying at the **State** level then this provision does not affect your chapter and all local dues are deductible by your members.

- Included under the definition are, research, preparation, planning or coordination of lobbying at the **State** level.
- Excluded from the definition are mere monitoring of legislation and informing members. However, once monitoring and informing begin to involve lobbying, all previous expenses related to monitoring become “tainted”, resulting in non-deductibility of previous monitoring expenses.
- If your total *in-house* lobbying expense is less than \$2,000, the total expense would be exempt. Note that if you pay an outside lobbyist, all expenses for the lobbyist are considered lobbying expenses.
- In calculating the amount of dues that are not deductible, expenses involved in lobbying include all direct expenses, as well as indirect or allocated expenses, such as overhead costs.
- A reasonable estimate of time spent on lobbying may be used determining the percentage of your budget spent on lobbying.

That amount of your local chapter dues used to cover **State** lobbying expenses as defined under the Act is not deductible, and accordingly, we must indicate such on the invoices being mailed in November 2023.