

RENTAL INVOICE

Residence Rental for Business Use • IRC §280A(g) ("Augusta Rule")

Full legal name
Street address
City, State ZIP
Phone / Email

Business legal name
Street address
City, State ZIP
EIN

INVOICE # INVOICE DATE PAYMENT DUE TAX YEAR

Date(s) of Use	Business Purpose	Space / Description	Days	Daily Rate	Amount
TOTAL RENT DUE					

Amount = Days × Daily Rate.

PAYMENT INSTRUCTIONS

This invoice documents the rental of the homeowner's personal residence to the business for a bona fide business purpose. The daily rate reflects fair market value supported by the comparable quotes on page 2. Total rental days for the year are tracked on page 3 and kept below 15 days so the income is excludable under IRC §280A(g). A signed rental agreement and proof of payment should accompany this invoice.

FAIR MARKET VALUE — RATE SUPPORT

Gather 2–3 arm’s-length quotes for comparable meeting/event space (hotels, conference rooms, co-working venues) of similar size near the residence. This is the documentation most often challenged on exam.

Comparable Venue	Date Quoted	Capacity / Description	Daily Rate	Source / Contact
AVERAGE COMPARABLE DAILY RATE				

Tip: use the average (or a defensible figure within the range) as the daily rate on the invoice. Keep screenshots, emails, or written quotes for each comparable in your records.

