

# Rental Agreement for Business Use of Personal Residence

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(In Compliance with IRS Section 280A(g) – Augusta Rule)

## Parties

This Rental Agreement (“Agreement”) is entered into by and between:

Homeowner:

Name: [Full Legal Name]

Address of Property: [Full Street Address, City, State, Zip]

(“Homeowner”)

Business:

Business Name: [Legal Business Name]

Business Address: [Business Address, City, State, Zip]

Authorized Representative: [Name and Title]

(“Business”)

Effective Date of Agreement: [Date]

## 1. Property Details

The Homeowner agrees to rent the residential property located at [Property Address] to the Business solely to conduct valid business meetings.

## 2. Rental Dates and Meeting Details

The Business agrees to rent the Homeowner’s residence for the following dates and business purposes (up to 14 per year)

Date	Hours of Use	Specific Business Purpose
[MM/DD/YYYY]	[e.g., 9:00 AM – 5:00 PM]	[Strategic Planning Meeting]
[MM/DD/YYYY]	[e.g., 9:00 AM – 5:00 PM]	Strategic Planning Meeting]
[MM/DD/YYYY]	[e.g., 9:00 AM – 5:00 PM]	Strategic Planning Meeting]

### **3. Fair Market Rental Rate**

The parties agree that the fair market rental rate for the personal residence is: \$[Amount] per day, based on comparable short-term rental rates in the area.  
Total Rental Payment: \$[Total Amount for All Days]

### **4. Payment Terms**

The Business shall pay the Homeowner the total rental amount of \$[Total] via: [Method: Check, ACH, PayPal, etc.] on or before the date of each scheduled meeting. A payment confirmation or receipt shall be maintained for tax documentation purposes.

### **5. No Personal Use Clause**

During the hours of business use outlined above, the Homeowner agrees the space will be dedicated solely to business use, with no personal or family use during this time.

### **6. No Services Provided**

This agreement is strictly for the rental of space. The Homeowner will not provide food, services, or staff support in connection with the business meeting.

### **7. Independent Parties**

This agreement does not create a partnership, employment, or agency relationship between the Homeowner and the Business.

### **8. Governing Law**

This agreement shall be governed by the laws of the State of [Your State].

### **9. Signatures**

Homeowner Signature:

\_\_\_\_\_

Name: [Homeowner Name]

Date: \_\_\_\_\_

Business Representative Signature:

\_\_\_\_\_  
Name: [Business Rep Name]

Title: [e.g., President, CEO]

Date: \_\_\_\_\_

Attachment A (Optional): Documentation of Fair Market Rental Comparisons

(e.g., printouts from Airbnb or VRBO showing comparable rates for similarly sized homes in your area)