Augusta Rule

Comparable (FMV) Worksheet

Substantiate the fair market rental rate used for the Augusta Rule. IRC §280A(g) requires that rent charged be at fair market value. Document at least 3 comparable rental rates from similar local venues and retain screenshots.

Client & Property Information

Client / Business Name:

Tax Year:

Property Address: *(Must be primary personal residence)*

Date Comparables Researched:

Number of Planned Rental Days: *(maximum 14)*

Comparable Rental Rates *document at least 3, attach screenshots*

#	Source	Property Name / URL	Location	Capacity	Daily Rate ($)	Notes
1						
2						
3						
4						
5						
6						

Rate Determination

Average Daily Rate (across comps): $

Proposed Daily Rental Rate: $

Variance / Justification: *(if proposed rate differs from average)*

Screenshots Attached

- [ ] Comparable #1 Screenshot
- [ ] Comparable #2 Screenshot
- [ ] Comparable #3 Screenshot
- [ ] Comparable #4 Screenshot

Certification

I certify that the comparable rates documented above were obtained in good faith from publicly available sources and accurately reflect fair market rental rates for similar venues in the local area. The proposed rental rate is consistent with these comparables.

Preparer Name:

Title:

Preparer Signature:

Date:

Disclaimer: The information in this document is for compliance recordkeeping purposes only and does not constitute tax, legal, or financial advice. Clients should consult with their own tax advisors to confirm how these rules apply to their individual circumstances. This is not a promise of qualification or a guarantee of specific outcomes.