Augusta Rule

Meeting Minutes

Document the business meeting/event held at the residence under IRC §280A(g). Complete one form per rental event. File alongside the Rental Agreement and Comparable (FMV) Worksheet.

Event Details

Entity / Host Name:

Business Name (Renter):

Date of Meeting / Event:

Meeting Duration (Hours):

Start Time:

End Time:

Meeting Location (Address): *(Must be primary personal residence)*

1. Purpose of the Meeting / Event

Describe the business nature of the meeting/event in detail. The IRS requires that this be clearly a business activity.

Purpose:

2. Agenda *list key business topics discussed*

Agenda items:

3. Attendees

Attach additional attendee list or sign-in sheet if needed.

Name & Role:

Signature:

Name & Role:

Signature:

Name & Role:

Signature:

4. Meeting Summary / Minutes

Summary:

5. Supporting Documents

- [ ] Slide Deck / PowerPoint
- [ ] Printed handouts
- [ ] Business plans or pitchbooks
- [ ] Sign-In Sheet
- [ ] Invoice for Rental

Other:

6. Rental Details (IRS Compliance)

Fair Market Rental Rate: $

Total Rental Days in Tax Year: *(max 14)*

Total Paid This Meeting: $

Payment Method:

Comparable Rent Source: *attach screenshots*

7. Declaration

I hereby certify that the meeting described above was held for a legitimate business purpose in accordance with IRC §280A(g), and the residence used is my primary personal residence. Supporting documentation is maintained and available upon request.

Property Owner Signature:

Date:

Business Representative 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.