

## QBI Safe Harbor

**By signing this document, I am acknowledging I read and agree with ALL the following statements:**

- I consider my rental(s) to be a trade or business, not a hobby or passive activity.
- I actively participate in the management and operation of my rental properties, spending more than 250 hours during the current tax year.
- These 250 hours include activities such as:
  - Advertising rental properties
  - Negotiating and executing leases
  - Verifying tenant applications
  - Collecting rent
  - Managing daily operations
  - Performing maintenance and repairs
  - Purchasing materials
  - Supervising employees and contractors
- I maintain contemporaneous records to demonstrate my involvement, including hours worked, services performed, and dates. These records are my sole responsibility and are not required to be kept by my tax preparer.

Taxpayer's Name (Print): \_\_\_\_\_

Taxpayer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Spouse's Name (Print): \_\_\_\_\_

Spouse's Signature: \_\_\_\_\_ Date: \_\_\_\_\_