IRC 469 / Treas. Reg. 1.469-5T **Tax Year ________**

Material Participation Activity Log

Short-Term Rental - 100-Hour Test (Test 3) | Contemporaneous Record

TAXPAYER NAME(S) ______________________ **SSN / EIN (LAST 4)** ____________ **TAX YEAR** ______________ **PLATFORM** ______________

PROPERTY ADDRESS ______________________ **PROPERTY NICKNAME** ______________ **PROPERTY MANAGER / CO-HOST (IF ANY)** ______________

How to use this log: Record each management activity as it occurs. To pass Material Participation Test 3, show more than 100 hours in this activity during the tax year and more hours than any other person, including paid managers, contractors, or co-hosts.

Log the date, property, category, specific task description, start/end time, duration, cumulative total, and evidence reference. Specific entries provide stronger support than vague descriptions.

Activity Log

Date	Property	Category	Activity Description (be specific)	Start	End	Hrs	Cum. Total	Evidence Ref.

Material Participation Activity Log - Continued

Activity Log (continued)

Date	Property	Category	Activity Description (be specific)	Start	End	Hrs	Cum. Total	Evidence Ref.

Year-End Summary

Total Hours (Taxpayer)

____

Total Hours (Any Other Person)

____

Test 3 Met? (>100 hrs + more than others)

____

Test 1 Met? (>500 hrs)

____

Qualifying Activity Categories

- Guest communication & bookings
- Inspections & walkthroughs
- Supply purchasing & restocking
- Capital improvement oversight
- Cleaning & turnovers
- Listing management & pricing
- Accounting & financial review
- Insurance & compliance
- Maintenance & repairs
- Vendor coordination
- Landscaping & outdoor upkeep
- Renovation supervision

Attestation: Under penalties of perjury, I declare that I have examined this activity log and, to the best of my knowledge and belief, it is true, correct, and complete, and that the hours recorded were performed contemporaneously in connection with the management and operations of the rental property identified above.

TAXPAYER SIGNATURE **DATE**

PRINTED NAME **TITLE (IF ENTITY)**