

# Augusta Rule— tax free rental income

INTUIT Tax Advisor

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## About this strategy

The Augusta rule allows a taxpayer to receive tax free rental income received on qualifying property, if the property was rented for less than 15 days.

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## Strategy requirements

- Rental agreement must be in writing.
  - Rent paid must be for fair market value.
  - Any expenses related to the excluded rental income are not deductible.
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## Resources



Learning course



[Tax strategies: The 14-day rental \(aka Augusta rule\)](#)



Article

[Augusta Rule offers tax savings for rentals](#)

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## Taxpayer this applies to

Homeowners willing to rent their home to receive tax free income.

### Ready to put this strategy in action?

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