

Material Participation Evidence Packet

SAMPLE — FICTIONAL DATA

HOST

Jordan Avery (fictional)

TAX YEAR

2026

PROPERTY

Alpine Creek Cabin — Blue Ridge, GA (fictional)

TEST TARGETED

Test 3 — 100+ hours & more than any other individual

What this packet contains

- Participation summary and host-vs-provider comparison
- Contemporaneous time log (excerpt of a full-year log)
- Corroborating evidence index
- Mileage log excerpt

This is the shape of an audit-ready material participation file: a dated, specific, year-round time log; the hours of every other person who worked on the property; and independent records that corroborate the log. Every name, date, and figure in this document is fictional and for illustration only.

Participation summary — tax year 2026

PARTICIPANT	ROLE	ENTRIES	HOURS
Jordan Avery	Owner / host	214	127.4
Peak Clean Co.	Turnover cleaning	61	84.0
M. Ruiz	Handyman	9	21.5
Blue Ridge Lawn Care	Landscaping	14	14.0

Test 3 position: host logged 127.4 hours — over the 100-hour threshold and 43.4 hours more than the next-highest individual participant (84.0). All provider hours were tracked alongside the host's own.

Distribution across the year

MONTH	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Host hours	8.2	6.9	11.4	10.1	12.6	14.8	15.9	13.2	9.7	10.8	7.4	6.4

Entries are distributed across all twelve months — the pattern of a log kept in real time, not reconstructed at year-end.

Contemporaneous time log — excerpt

DATE	CATEGORY	DESCRIPTION	HOURS	RUNNING
Jan 4	Guest communication	Responded to 3 inquiries; confirmed MLK-weekend booking; sent check-in guide	0.8	0.8
Jan 11	Pricing & listings	Adjusted Feb–Mar nightly rates after comp review; updated listing photos order	1.2	2.0
Jan 19	Maintenance	Met plumber re: water heater fault; tested fix; photographed receipt	2.5	4.5
Feb 7	Supplies	Restock run — linens, coffee, cleaning supplies (receipt filed; 34 mi logged)	2.1	6.6
Feb 21	Guest communication	Handled early-checkout request; coordinated same-day turnover with Peak Clean	0.9	7.5
Mar 8	Cleaning supervision	Post-clean walkthrough after large group; documented deck scratch with photos	1.6	9.1
Mar 15	Maintenance	Replaced smart-lock batteries and re-coded; tested remote check-in flow	1.1	10.2
Apr 12	Property improvement	Assembled and staged new patio furniture set; updated listing photos	3.4	13.6
May 3	Guest communication	Resolved wifi outage with ISP during guest stay; comped late checkout	1.7	15.3
May 24	Bookkeeping	Reconciled April payouts vs. bank deposits; categorized 11 expenses	1.3	16.6
Jun 6	Maintenance	Serviced HVAC ahead of summer season; met technician on site	2.8	19.4
Jun 21	Pricing & listings	Built July 4th minimum-stay rules; answered 5 holiday inquiries	1.4	20.8
Jul 5	Cleaning supervision	Holiday turnover inspection; restocked consumables; laundry run	2.9	23.7
Aug 16	Guest communication	Coordinated mid-stay repair access; follow-up review request messages	1.0	24.7
Sep 13	Property improvement	Fall refresh: touch-up paint in bunk room, replaced two lamps	3.2	27.9
Oct 11	Supplies	Winter prep purchase run — pipe insulation, doormats, throws (42 mi logged)	2.4	30.3
Nov 8	Maintenance	Winterized exterior spigots; drained and covered hot tub lines	2.2	32.5
Dec 20	Guest communication	Holiday guest check-ins; sent snow-driving directions; monitored cameras	1.2	33.7
Full-year log (214 entries — this excerpt shows 18)			127.4	

Each entry was recorded on or within a day of the activity. Running-total column shown for the excerpt rows only.

Corroborating evidence index

LOG ENTRIES SUPPORTED	EVIDENCE	SOURCE
Guest communication (74 entries)	Message threads with timestamps	Airbnb + VRBO inbox export
Supply runs (22 entries)	Itemized receipts, photographed and filed	Receipt photo archive
Maintenance (31 entries)	Contractor invoices; before/after photos	Invoice folder; photo archive
Cleaning supervision (28 entries)	Turnover checklists; cleaner schedule	Peak Clean Co. statements
Pricing & listings (35 entries)	Listing change history	Platform activity logs
Bookkeeping (24 entries)	Bank and payout statements	Bank export; platform payouts

Mileage log — excerpt

DATE	TRIP	PURPOSE	MILES
Feb 7	Home → Target → property → home	Linen and supply restock	34
Mar 8	Home → property → home	Post-clean walkthrough	58
Jun 6	Home → property → home	HVAC service meeting	58
Oct 11	Home → Home Depot → property → home	Winter prep purchases	42
Full-year mileage log (47 trips — this excerpt shows 4)			1,846

A file like this is retained for at least six years. Hosts using DeductFlow export it in one step — the time log, provider comparison, receipts, and mileage are captured as the year happens, which is what makes the log contemporaneous.