

Short-term rental host file: one listing, one year

Fill in one copy per listing. Tick each line when it is in the folder, and write "n/a" next to lines that do not apply.

Client or engagement

Booking income

- ☐ Form 1099-K from each booking site
Airbnb: Account settings > Taxes > Tax documents; arrives by January 31 if issued
- ☐ Yearly earnings report from each booking site
Nightly rates, cleaning fees, host fees, refunds, payouts
- ☐ Direct bookings record
Stays paid outside the booking sites, by date and amount
- ☐ Bank statements for the payout account
Every month, to match payouts to the earnings report
- ☐ Occupancy or lodging tax records
What the site collected for you, plus returns you filed yourself

Use and hours logs

- ☐ Day-count log by month
Days rented at a fair price, personal days, empty days
- ☐ Average stay worksheet
Total guest nights divided by the number of stays
- ☐ List of services given to guests during stays
Mid-stay cleaning, linen changes, meals, rides
- ☐ Hour log for you and each co-host or cleaner
Date, task and time for each entry

Running costs

- ☐ Cleaning and turnover invoices
Each cleaner or service, with their Form W-9 on file
- ☐ Co-host or property manager fee statements
Yearly statement; co-hosts paid through Airbnb get their own forms
- ☐ Forms 1099-NEC you issued to cleaners or handymen
\$600 or more paid in 2025; \$2,000 or more paid in 2026; with each W-9
- ☐ Receipts for guest supplies and amenities
Linens, toiletries, coffee, welcome items
- ☐ Utility, internet and streaming bills
All twelve months, for every service guests use

- ☐ Software and device subscriptions
Pricing tools, channel managers, smart locks, cameras
- ☐ Short-term rental permit, license and registration fees
City or county receipts for the year
- ☐ Insurance declarations page
Short-term rental or landlord policy for the listing

Loan, tax and property records

- ☐ Form 1098 for the loan on the property
One per loan, from each servicer
- ☐ Year-end mortgage statement
Interest and escrow if no Form 1098 came
- ☐ Property tax bill and HOA statement
Taxes paid this year; dues and any assessment
- ☐ Repair invoices, kept apart from improvement invoices
What was done and when

Depreciation file

- ☐ Purchase closing statement
Price and closing costs, for the land and building split
- ☐ Furniture and appliance invoices
Each item with its in-service date
- ☐ Cost segregation study, if one was done
The final report from the engineer or firm
- ☐ List of this year's additions for Form 4562
Item, cost, date acquired and date placed in service (it sets the 100% or 40% allowance)
- ☐ Schedule SE inputs, if the listing goes on Schedule C
Net profit from the listing and any other self-employment income
- ☐ Last year's return with Form 4562 and Form 8582
Depreciation schedule and any passive loss carried forward