

**SCHEDULE B
(Form 8995-A)**

Department of the Treasury
Internal Revenue Service

Aggregation of Business Operations

▶ Attach to Form 8995-A.

▶ Go to www.irs.gov/Form8995A for instructions and the latest information.

OMB No. 1545-2294

2021
Attachment
Sequence No. **55C**

Name(s) shown on return

XXXXXXXXXXXX

If you have more than one aggregated group, complete and attach as many Schedules B as needed. Number the first aggregation "1" and any additional aggregations in numerical order (2, 3, 4, etc.). See instructions.

Aggregation No.: 1

- 1** Provide a description of the aggregated trade or business and an explanation of the factors met that allow the aggregation in accordance with Regulations section 1.199A-4. In addition, if you hold a direct or indirect interest in a relevant pass-through entity (RPE) that aggregates multiple trades or businesses, you must attach a copy of the RPE's aggregations.

All businesses are Residential Rentals. The same person directly or indirectly owns 50% or more of each business for the majority of the tax year. All items attributable to each business are reported in the same tax year.

No business is a SSTB. Businesses provide services that are the same & share significant business elements.

- 2** Has this trade or business aggregation changed from the prior year? This includes changes in the aggregation due to a trade or business being formed, acquired, disposed of, or ceasing operations. If "Yes," explain. If "No," skip line 2 and go to line 3.

No.

| 3 | (a) Name of trade or business | (b) Taxpayer identification number | (c) Qualified business income/(loss) | (d) W-2 wages | (e) Unadjusted basis immediately after acquisition |
|----------|---|---|---|----------------------|---|
| | XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX | XXXXXXXXXXXX | XXXXXXXXXXXX | 0. | XXXXXXXX |
| | Enterprise #1 | XXXXXXXXXXXX | XXXXXXXXXXXX | 0. | XXXXXXXX |
| 4 | Totals. Total columns (c), (d), and (e). Enter the total amounts on Schedule C (Form 8995-A) or on Form 8995-A, Part II, for the corresponding aggregation, as appropriate. See instructions | | XXXXXXXXXX | 0. | XXXXXXXX |

| | |
|-------------------------|--|
| Name(s) shown on return | Your Social Security No. XXXXXXXXXX |
|-------------------------|--|

Enterprise # 1

| Rental properties included in this Rental Real Estate Enterprise | |
|--|-------------|
| Description | Category |
| Address | |
| XXXXXXXXXXXXXXXXXX | Residential |
| XXXXXXXXXXXXXXXXXX | Residential |
| XXXXXXXXXXXXXXXXXX | Residential |
| XXXXXXXXXXXXXXXXXX | Residential |
| | |

By signing this return, we affirm the Rental Real Estate Enterprise described on this statement satisfies all requirements of the safe harbor set forth in Revenue Procedure 2019-38 for tax year 2021. Specifically, we affirm all of the following are true with respect to the properties comprising this enterprise:

- Separate books and records are maintained to reflect income and expenses for this Enterprise
- 250 or more hours of rental services were performed with respect to this Enterprise
- Contemporaneous records have been kept to document the rental services performed
- No property was used as a residence for any part of the year as defined in Section 280A(d)
- No property was rented or leased under a triple net lease
- No property was rented to a commonly controlled business as defined by Reg. 1.199A-4(b)(1)(i)

Under penalties of perjury, I (we) declare that I (we) have examined the statement, and, to the best of my (our) knowledge and belief, the statement contains all the relevant facts relating to the revenue procedure, and such facts are true, correct, and complete.

Date

(print name) digitally signed 4/4/22 _____