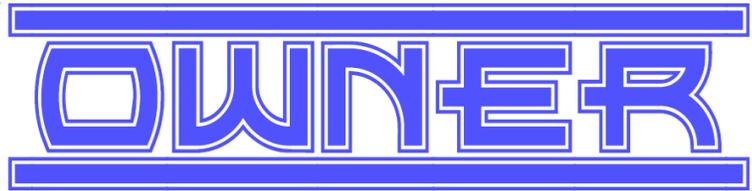




Apartment Association of Southeastern Wisconsin, Inc.



E-mail: [membership@AASEW.org](mailto:membership@AASEW.org) Website: <http://www.aasew.org>

Representing the Interests of the Rental Housing Industry in Southeastern Wisconsin

## Landlords Can Be Liable for the Discriminatory Acts of Their Tenants

Posted by Tristan R. Pettit, Esq.  
 "Tristan's Landlord-Tenant Law Blog"  
<https://petriepettit.com/blog/landlord-tenant>  
 on 1/14/2019

Perhaps one of the most important cases to be published in 2018 affecting landlord-tenant law was the Seventh Circuit Court of Appeals case of *Wetzel v. Glen St. Andrew Living Community, LLC*, 2018 WI 4057365 (7<sup>th</sup> Cir. Aug 27, 2018). In the *Wetzel* case the Seventh Circuit (which includes Wisconsin) held that a landlord may be liable under the Fair Housing Act (FHA) for failing to protect a tenant from known, discriminatory harassment by other tenants.

Within months of arriving at Glen St. Andrew, Wetzel, who was a lesbian, was physically and verbally abused by other tenants. On multiple occasions Wetzel asked staff members to intervene and protect her. Rather than doing that, staff actually appeared to punish Wetzel by limiting where she was allowed to go in the facility.

Glen St. Andrews own Rules and Regulations document allowed it to evict any tenant who "engages in acts or omissions that constitute a direct threat to the health and safety of other individuals." Rather than enforce its rules against the tenants harassing Wetzel, staff told her not to worry about the harassment, dismissed the abuse as accidental, and denied Wetzel's version of the facts, and even called her a liar.

*Continued on page 8*

## Join us for the General Membership Meeting on Monday February 18th!

Attorney Nancy Wilson, a partner in Axley Brynelson, LLP in Waukesha, will be our guest speaker this month. Ms. Wilson will be discussing LLC formation, estates and the current (and recent) tax changes that affect landlords. She will also touch briefly on the new entity law taxation for Wisconsin that could potentially benefit LLCs that have multi members or make an S-election. She is a great resource and we look forward to what she has to share with us!

We will also be joined by this month's AASEW Community Spotlight, Mental Health America of Wisconsin. Brian Michel will be speaking about available resources and an opportunity to provide veterans with respite care.

## Claiming a 20% Small Business Tax Deduction for your Rentals

By Heiner Giese  
 AASEW Attorney

The tax bill passed in December 2017 provided this benefit for rental property owners starting with tax year 2018 but now the IRS has issued proposed regulations defining what you must do to qualify for 2019 and subsequent years.

*Continued on page 17*

### AASEW Mission Statement:

*"The Apartment Association of Southeastern Wisconsin is your primary resource for education, mutual support and legislative advocacy for the successful ownership and management of rental property."*

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## Landlord and Tenant Responsibilities During Winter Months in Wisconsin

Submission from Day Property Management  
LLC, [www.daypropertymanagement.com](http://www.daypropertymanagement.com)

Brrrr.... Winter is upon us in full force. While the weather isn't horrible in Appleton, we have seen sleet, ice, snow and slush in an ongoing cycle.

Winter brings challenges to a rental relationship between landlords and tenants. Most of the problems arise from rental lease agreements being unclear about who is responsible for what during the winter and the rights of both landlords and tenants.

There are 6 main questions tenants have about renting during winter months in Wisconsin.

1. Who is responsible for snow removal?

Generally, your lease should tell you if you are responsible for mowing the lawn, shoveling the snow, general and safe maintenance of outside walkways and parking spaces. However, if it's not written in and you haven't made any verbal agreements with your landlord, check in with them to be sure. You don't want to pay extra city fines for not shoveling the sidewalk or driveway if it was your responsibility.

Most apartment buildings have a crew come through to clear parking lots and sidewalks but again this isn't a given. If you are unclear, make a call to your property management company or landlord.

What happens if I fall on the ice outside my building?

Leases should address who is responsible to keep the walkways and driveways clear. If there is language about having "exclusive possession" of the yard, the tenant is responsible for the walkways and driveways. This means if a tenant slips and falls on ice, they were responsible for clearing, any injury remediation is on them.

If it was the landlords responsibility, the tenant can write them a letter, informing the landlord of the issue and they should take care of removing the ice. Many landlords provide ice melt for the tenant to use as they need to during the winter and are not aware when ice builds up. A friendly phone call to the

*Continued on page 5*

Being your president has educated me in many ways, I continue to add to my long list of learning moments. I am happy to say, the importance of networking and relationship building is now on this list. I suspect this may become one of my most important and enjoyable lessons learned. As for my writing skills, that remains a work in progress.

Relationships are the engine that makes the world turn.

By connecting with others, we can learn from their mistakes and experiences. Relationship building allows us to actively problem solve. It allows us to shorten learning curves and will propel you faster and further than you could do on your own. You often hear you are the average of the 5 closest people around you, or having trusted friends in your support group will make you 7 times more productive. I read somewhere recently, the fewer friends a person has as they get older, the greater the great threat it poses to their health, even greater than being obese or smoking fifty cigarettes a day. Please consider the following, when you put anything into a restrictive container, by definition, its growth becomes stunted. So I simply ask, how many of us are living in a bubble?

Good networking requires 3 things to be successful: visibility, credibility and profitability. Before we can provide value or positive insight we must first become visible to each other to begin establishing relationships. As these relationships begin to grow, each relationship becomes an accumulation or stream of information. Ultimately this compounding base of everyone's knowledge creates a mutually beneficial outcome.

Example:

It sometimes feels there is a vacuum of information available to the general public regarding the roles and responsibilities of a successful landlord. The community knows very little about landlords apart from what they read in books, newspapers or magazines. Often times, these sources may cherry-pick information in search of clickbait headlines chasing narratives that sell and draws attention to their agenda.

# PRESIDENT'S



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In this vacuum of information, people are left to believe what they read. This can create a negative perception of the rental industry that alone feels nearly impossible to influence. However, by leveraging each other, we can create change. The responsibility lies with us, the landlords, to choose the narrative we want read by the general public. By raising our profile and becoming visible in the community in positive ways, we can grow our collective credibility.

Through networking, we can build a reputation as a knowledgeable, reliable and supportive organization by offering useful information or tips to people who need it. We can further change those potentially negative perceptions by seeking out people who may know what we don't and that can help us connect to those we may not have otherwise. By educating, verifying facts, and perhaps even giving each other a reality check when needed, we can gain influence in the community, profiting both sides of a relationship.

Business is built on relationships. If you want a successful business, then you need to have a great source of relevant connections in your network that you can call on when you need them. The greater your network, the broader your support group and the greater your success. As the old adage says, it is not just what you know, but who you know. Expand your knowledge, learn from the success and failures of others, and collectives. We can all come out ahead.

Ron Hegwood  
2.10.19



**AASEW**  
Apartment Association of Southeastern Wisconsin, Inc.

## Community Spotlight



Mental Health America of Wisconsin (MHA) is an affiliate of the nation's leading community-based non-profit dedicated to helping all Americans achieve wellness by living mentally healthier lives. Our work is driven by our commitment to promote mental health as a critical part of overall wellness, including:

- Prevention services for all
- Early identification and intervention for those at risk
- Integrated care and treatment for those who need it
- Recovery as the goal

Overall, our message is simple: Good mental health is fundamental to the health and well-being of every person and to the nation as a whole. We want all people to understand how to protect and improve their mental health and know when to seek help for themselves or someone close to them.

Examples of our programs and services include:

**Suicide Prevention and Education:** MHA in partnership with the Prevent Suicide Wisconsin Steering Committee works to promote implementation of the goals and objectives of the Wisconsin Suicide Prevention Strategy (WSPS) through the following activities:

- Maintenance of a website with statewide resources.
- Dissemination of a monthly eNewsletter.
- Organization of an annual conference.
- Provision of trainings, such as the Zero Suicide training, QPR Gatekeeper training, and conference presentations.
- Support for the Maternal and Child Health adolescent suicide prevention learning community.
- Support and consultation to local suicide prevention coalitions and other organizations interested in suicide prevention.

**Information and Assistance:** Lack of information should never be a barrier to seeking support. MHA provides assistance by telephone and online and links people to local treatment providers, support groups and community resources. An online, searchable *Mental Health and Wellness Directory* provides easy access to a list of screened mental health treatment providers and other important community resources. Mental health screening tools, brochures, fact sheets and newsletters are also available online and in print.

**Strong Families Healthy Homes (SFHH):** SFHH is an intensive case management program and the only program in Wisconsin that serves families where a parent has a mental illness. The goal of the program is to improve parenting skills and strengthen family relationships by providing intensive in-home mentoring and case management services that empower parents to meet their children's needs and improve the overall well-being of their family.

**MHA-WI Wellness Clinic:** The MHA-WI Wellness Clinic provides comprehensive outpatient mental health and substance use disorder treatment, including outpatient treatment services to consumers of all ages. This includes children (ages 0-18) and adults (ages 18 and older) with appropriate staff to meet their needs. The MHA-WI Wellness Clinic provides strength-based, client centered and trauma-informed supportive services for individuals, couples and/or family counseling.

**Public Policy Program:** On a local and state-wide level, MHA provides leadership on mental health advocacy and keeps MHA's members informed about important public policy issues in Milwaukee, Madison and Washington, D.C. MHA staff serve on several mental health committees including the Wisconsin Council on Mental Health and the Milwaukee County Mental Health Task Force. MHA utilizes its prevention/early intervention activities as a springboard to impact mental health policy. The Prevention/Early Intervention Initiative's goal is to intervene earlier with persons at risk of mental illness who are experiencing early signs and symptoms of mental illness.

Learn more at [www.mhawisconsin.org](http://www.mhawisconsin.org).

## Landlord and Tenant Responsibilities During Winter Months in Wisconsin Continued from page 2

landlord or property management company can have tenant's sidewalks clear again.

If tenants are still experiencing problems after informing the property owner, they can call the authorities and have them address the landlord.

On the other hand, if snow removal and clear sidewalks and driveways are in the lease and the tenant is responsible but not taking care of it; landlords can evict with proper notices.

3. What happens if I can't pay the heating bill and the utility company turns off the heat?

If the lease states, tenants pay the heating costs and they are unable to do so, they will also be responsible for any repair issues that may arise. One example is if pipes freeze due to having the heat turned off the tenant will have to pay to have them thawed or replaced if pipes rupture.

If a tenant knows they will be unable to pay for heating costs, they should contact their landlord or property management company. There are budget programs and assistance tenants can use to help them with winter heating costs.

4. Can I move during the winter?

If your lease expires during the winter months and you want to move, you are free to do so. If you wish to stay on month-to-month until the weather is nice and it will be a more pleasant moving experience, most leases allow for the extended time.

However, you must then follow the month-to-month requirements on moving out by giving the correct notice. Read your lease carefully if you are planning on making any changes to your lease dates.

5. Can a landlord evict me during the winter?

The short answer is yes. A landlord can evict you at any time for lease violations as long as they follow the proper notice guidelines. However, most landlords do not like having a vacant unit in the winter and may have clauses in the lease stating they will not evict due to certain terms. Read your lease carefully and be a responsible tenant.

6. What are the landlord's responsibilities for keeping the heat on during the winter?

If property owners pay for the heating costs in a rental unit, the heat must maintain at least 67° F. According to Wisconsin Law the statute says it's the landlord's duty to maintain and repair "all equipment under the landlord's control necessary

to supply services that the landlord has expressly or impliedly agreed to furnish to the tenant, such as heat...". You can access the full statute here.

This means landlords must repair or replace heating systems so they work properly to maintain 67°F. If tenants notice their temperature falling below the maintenance temp, a friendly phone call or letter to the landlord or management company should have this taken care of.

Your lease agreement should have all of these questions answered for you. You may have also signed a Nonstandard Rental Agreement when you signed the lease. If you signed the Nonstandard Rental Agreement, you signed a contract and it holds legally like the Residential Lease Agreement signature binds legally. Review both to understand and clarify which responsibilities are yours and which are the landlords.

If you have questions about any of your responsibilities, contact your landlord or property management company such as Day Property Management. They can tell you what your lease says and who is responsible for winter maintenance.



Representing Mental Health America of Wisconsin at the February AASEW meeting will be Brian Michel, Director of Prevention Services and administrator of MHA's suicide prevention programming. Brian will be speaking to our members about value of the Peer-Run Respite model, which provides a home-like environment for individuals who are experiencing a mental or behavioral health crisis to escape the stressors in their lives, connect with support services and treatment, and avoid expensive emergency hospitalization or the use of valuable police resources. Peer-Run Respite provide support for individuals who otherwise have their own home but may simply need a few days away to help them recover and take control of their mental health. Peer-Run Respite operate best with the support of communities where they are located, and Brian will be available to provide more detailed information to property owners who may have questions about opening a Peer-Run Respite in their neighborhood.

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## Structuring the Ownership of Rental Real Estate

By Attorney Nancy L. Wilson

Rental real estate owners have to navigate not only the world of property management but also asset protection, taxes and preserving personal wealth. Structuring the ownership of the real estate has a significant impact on controlling liability risks. Limited liability companies (LLC's) are by far the most popular choice of ownership for rental real estate owners. They can provide a flow through of income that avoids double taxation and the LLC may qualify as a trade or business under the newly issued safe harbor rules by the IRS for the 20% qualified business income deduction (QBI deduction). Additional benefits of an LLC are the ease of transferring ownership which can be extremely beneficial in passing wealth to the next generation or selling membership interests in the LLC for retirement.

### Limited Liability

Owning rental real estate in your personal name comes with risk. If a liability arises from the rental property that exceeds insurance coverage, the owner's personal assets will be exposed to satisfy the creditor's claims (internal liability). The opposite is true as well, if an owner has a personal liability, then all assets owned in their personal name are exposed to satisfy the creditor's claims, including the real estate (external liability). By separating the real estate from their personal assets through the use of an LLC, the owner (now member) can place a barrier between the internal or external liability creditor. While having the real estate in an LLC is not a silver bullet, it can provide some asset protection if properly managed and maintained.

In Wisconsin, on application of an external liability judgment creditor, a court can enter a charging order against the member's transferable interest in the LLC, this constitutes a lien on the members' interest and distributions from the LLC are used to pay off the judgment, however, the creditor does not step into the shoes of the member and does not have management rights within the LLC or the ability to force a sale of the real estate within the LLC. Generally, a creditor is deterred from pursuing a charging order as there is uncertainty

on when distributions will occur and there may be recognition of income issues for the creditor related to the pass through tax nature of the LLC. A significant element of avoiding personal liability requires the owner(s) of the LLC to treat the LLC as a separate entity from their other assets, this concept is similar to what the IRS requires under the safe harbor to qualify as a trade or business as provided below.

### Trade or Business Safe Harbor for Rental Real Estate

The IRS recently issued Notice 2019-07 (Notice) on January 18, 2019, which provides a safe harbor to establish that a real estate rental activity rises to the level of a trade or business and therefore qualifies for the 20% qualified business income deduction provided under Section 199A of the Internal Revenue Code. For purposes of qualifying for this deduction, a "rental real estate enterprise" is defined as an interest in real property held for the production of rents and may consist of an interest in multiple properties. To qualify as a trade or business under the Notice, the non-corporate rental real estate enterprise must meet the following requirements:

1. Separate books and records must be maintained for each rental real estate enterprise.
2. For tax years beginning prior to January 1, 2023, 250 or more hours of "rental service" must be performed by or for the real estate enterprise each year. The 250 hours of rental services can be performed by owners, employees, agents, or independent contractors.
3. The taxpayer maintains contemporaneous records, including time reports, logs, or similar documents, regarding the following: (i) hours and description of all services performed; and (ii) dates of services with names of service providers. The records are to be made available for inspection at the request of the IRS. This contemporaneous records requirement will not apply to taxable years prior to January 1, 2019. "Rental service" is defined in the Notice as: Advertising for rent or lease, negotiating and executing leases, verifying tenant information in applications, collection of rent, daily operation, maintenance and repair of the property,

*Continued on page 11*

*Landlords Can Be Liable for the Discriminatory Acts of Their Tenants.  
Continued from page one*

The Court wrote that had the landlord done nothing but merely listen to the tenant, that its holding might have been more limited, however in this case Glen St. Andrew took affirmative steps to retaliate against Wetzel for complaining.

The *Wetzel* court interpreted the FHA broadly and ruled that not only does the FHA create liability for a landlord who intentionally discriminates against a tenant based on their protected class status; the FHA also creates liability against a landlord that has actual notice of tenant-on-tenant harassment based on the tenant's membership in a protected class, yet chooses not to take any reasonable steps within its control to stop the harassment.

While the landlord's actions in *Wetzel* were pretty egregious and faced with a different set of facts the Court may have held differently, the key takeaway from this case is that if landlords fail to curtail discriminatory conduct by tenants on other tenants, when it is possible for the landlord to do so, the landlord may end up having direct liability under the FHA.

## Part 2: Landlords Can Be Liable for the Discriminatory Acts of Their Tenants

Posted by Tristan R. Pettit, Esq.  
"Tristan's Landlord-Tenant Law Blog  
1/17/2019

I received an email from a reader regarding my last post about the *Wetzel* case. The reader essentially asked me what a landlord could do to make sure that they do not become liable for the discriminatory acts of their tenants like what happened to the landlord in the *Wetzel* case.

While I cannot give legal advice (i.e. applying the law to a certain set of facts) via this blog, I can certainly provide general guidelines, so here goes:

1. Don't do anything that the landlord in *Wetzel* did. Read the facts of the case - they are egregious. Do the exact opposite of what the landlord did.

2. If a tenant complains of abuse or harassment by other tenants, investigate the complaints to see if they are valid. Wetzel advised the landlord that she was called a "fucking faggot" and "homosexual bitch" by other tenants. Wetzel complained to the landlord that a tenant threatened to "rip her tits off." Another tenant revealed in his memory of the Orlando massacre at the Pulse nightclub and Wetzel reported this to the landlord. Wetzel was hit in the back of her head while alone in the mail room sitting on her scooter which resulted in her being knocked from her scooter. Following the hit on the head, tenants taunted Wetzel openly by rubbing their heads and saying "ouch" when they passed her. Another tenant spat on Wetzel while in the elevator. Another tenant hit Wetzel's scooter with his walker. It was alleged that Wetzel reported all of this to the landlord and that the landlord did not do anything to investigate the incidents or protect her. Instead the landlord chalked everything up to the ordinary squabbling and bickering that occurs among tenants residing in a facility for seniors.
3. If your tenant is being harassed or abused by other tenants do not call him or her a liar.
4. Do not dismiss abusive conduct as accidental if your investigation proves otherwise.
5. Do not deny a tenant's allegations of abuse and call her a liar.
6. Don't restrict the tenant that is allegedly being abused from accessing portions of the rental property. The landlord in *Wetzel* told her that she could no longer eat in the main dining room and barred her from using the lobby area except to get coffee. The landlord also stopped providing Wetzel with cleaning service to which she was entitled under her lease.
7. If a tenant complains of being abused by another tenant, do not retaliate against her for making the complaint, by starting the process to evict him/her.
8. Don't physically hit a tenant. It was alleged that two of the landlord's employees woke Wetzel up from sleeping in the early morning hours, accused her of smoking in her room, and then one of the employees slapped her across the face.

*Continued on page 9*

*Part 2: Landlords Can Be Liable for the Discriminatory Acts of Their Tenants*

*Continued from previous page.*

9. If after your investigation, you believe the allegations occurred - respond appropriately as allowed under landlord-tenant law. The landlord in *Wetzel* had the ability to contact the police to report what was going on. The landlord also could have served the abusive tenant/s with the proper notice (5 day, 14 day, 28 day, or 30 day) depending on the situation.
10. If the abusive tenants behavior has not been corrected then proceed to evict them, if necessary.

It is quite clear that if the landlord in this case had made any attempt, no matter how little, to protect *Wetzel* from the abuse that the Court's holding would have not been as far-reaching. In fact, the Court even wrote in their opinion that "had the management done nothing but listen [to *Wetzel*] we might have a more limited case."

I hope that this answers your question.

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*Please note:*

*All Business Members listed in this directory are current business members in good standing with the AASEW and are offered only as such.*

## VITA - A Service that May be Beneficial to Your Tenants

By Dawn Anastasi  
AASEW Board Member

*Information taken from irs.gov and revenue.wi.gov*

The Volunteer Income Tax Assistance (VITA) program offers free tax help to people who generally make \$58,000 or less, persons with disabilities and limited English speaking taxpayers who need assistance in preparing their own tax returns. IRS-certified volunteers provide free basic income tax return preparation with electronic filing to qualified individuals. (Generally, basic form 1040.)

The VITA program does not assist individuals who need to file Schedule C (Profit or Loss From a Business), Schedule D (Complicated and Advanced D's), or Schedule E (Rental Income), among other certain tax situations.

In addition to VITA, the Tax Counseling for the Elderly (TCE) program offers free tax help for all taxpayers, particularly those who are 60 years of age and older, specializing in questions about pensions and retirement-related issues unique to seniors. The IRS-certified volunteers who provide tax counseling are often retired individuals associated with non-profit organizations that receive grants from the IRS.

In Wisconsin, VITA sites can also assist tenants with filing the Homestead Credit, which is available for individuals who make \$24,680 or less, and paid rent or property taxes during the tax year.

For Wisconsin VITA sites, please visit <https://www.revenue.wi.gov/Pages/FAQS/pcs-vita.aspx>

*Structuring the Ownership of Rental Real Estate  
Continued from page 7*

management of the real estate, purchase of materials and supervision of employees and independent contractors. The term “rental service” does not include arranging financing; procuring property; studying and reviewing financial statements or reports on operations; planning, managing or constructing long-term capital improvements; or hours spent traveling to and from real estate.

For purposes of qualifying for the safe harbor, the real estate may not be used as a residence for the taxpayer, owner or beneficiary of a relevant pass through entity. In addition, real estate rented under a triple net lease is also not eligible. The effective date applies to years after December 31, 2017. The Notice should be reviewed for additional exclusions and procedural requirements for applying for the safe harbor.

An operating agreement for multiple member LLC's is a major component for keeping the assets in the LLC separate from the owner's interests. A well-developed operating agreement also provides the mechanisms for transferring LLC interests as part of a member's individual estate or succession plan.

### **LLC Transferability**

LLC's continue to be a popular choice for estate and succession planning due to the flexibility of transferring a member's interest through lifetime gifts, buy-sell agreements and transfers to third parties. Transferring the LLC member's interest through an estate plan can take advantage of the step up in basis allowed under I.R.C. § 1014, which increases the deceased member's interest in the LLC to be the fair market value on the underlying real estate as of the date of death. This step up avoids tax to the beneficiaries and reduces capital gains for the beneficiary in the future.

### **Conclusion**

The use of LLC's can be customized to limit liability, provide flexibility, qualify for tax benefits and meet the individual estate planning goals of the owner. With some custom planning, an owner of rental property can benefit on many fronts with the correct choice of entity.

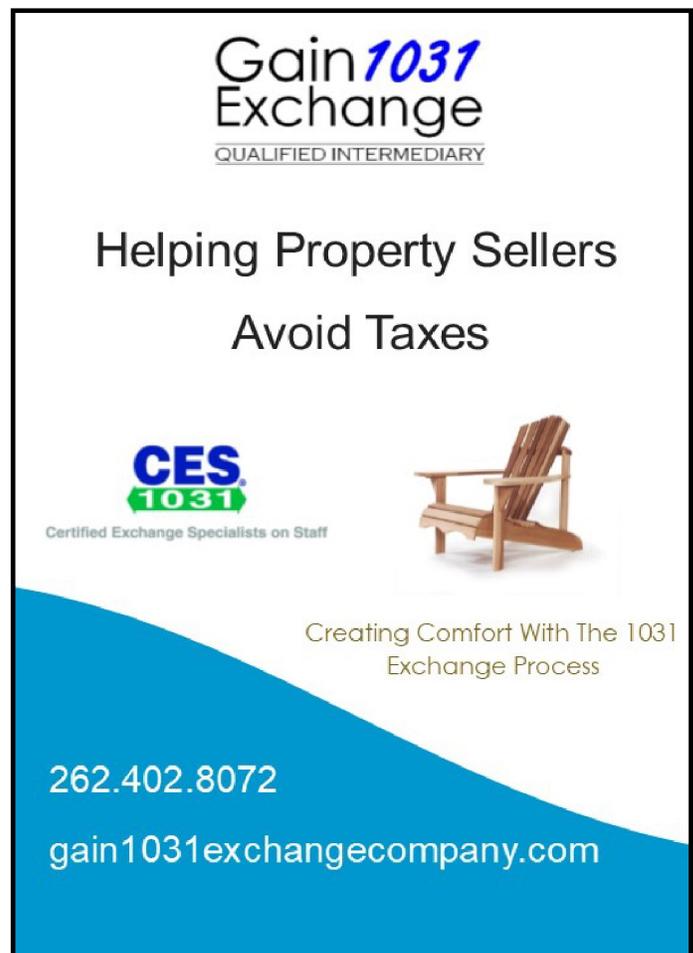


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	12	\$1000

Notes:

- Ads are black and gray scale in print unless other arrangements are made. Ads will all appear in color if color ads are provided in the electronic copy of the newsletter.
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## Massive Mortgage Data Breach

By Tim Ballering  
AASEW Treasurer  
"Just a Landlord" Blog  
<http://justalandlord.com/>  
1/30/19

As we are in an industry that many of us have or had mortgages, it is probably a good idea to keep an eye on your credit report for a while, again...

As reported by TechCrunch:

The server, running an Elasticsearch database, had more than a decade's worth of data, containing loan and mortgage agreements, repayment schedules and other highly sensitive financial and tax documents that reveal an intimate insight into a person's financial life

But it wasn't protected with a password, allowing anyone to access and read the massive cache of documents.

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*Claiming a 20% Small Business Tax Deduction for  
your Rentals  
Continued from page 1*

AASEW Board members Tim Ballering and Dawn Anastasi have posted information on the AASEW listserv. You will qualify for the deduction if you meet the “safe harbor” test of spending at least 250 hours per year of time on your rental operations. Your personal time and time of contractors, handymen and employees will count.

From JDSupra:

To qualify for the safe harbor, a rental operation must meet three requirements. In general, it must (1) maintain separate books and records for each rental enterprise, (2) involve the performance of at least 250 hours of rental real estate services each year (which, according to Treasury officials announcing the safe harbor, may be performed by employees or contractors other than the taxpayer), and (3) maintain contemporaneous records regarding the rental real estate services performed. Certain rental real estate arrangements are excluded from the safe harbor, such as real estate rented or leased under a triple net lease, as specifically defined in the proposed revenue procedure.

From *Journal of Accountancy*

Under the proposed safe harbor, a “rental real estate enterprise” would be treated as a trade or business for purposes of Sec. 199A if at least 250 hours of services are performed each tax year with respect to the enterprise. The IRS says this includes services performed by owners, employees, and independent contractors and time spent on maintenance, repairs, rent collection, payment of expenses, provision of services to tenants, and efforts to rent the property. However, hours spent in the owner’s capacity as an investor, such as arranging financing, procuring property, reviewing financial statements or reports on operations, and traveling to and from the real estate will not be considered hours of service with respect to the enterprise.

Be sure to start keeping time sheets for yourself and those who work for you. You should consult your tax advisor or accountant for guidance on how to preserve this valuable deduction.

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Would you like to submit an article for publication in the AASEW monthly newsletter?

Here are the current submission guidelines:

- Deadline for all submissions is the first of each month.
- The newsletter will be delivered electronically to the membership on the 10th of the month.
- Limited print copies of the newsletter will be available at the General Membership Meeting following its publication.
- We are happy to accept one article per author per newsletter.
- Please keep article to approximately 500 words in length.
- Any edits made to an article (generally for length) will be approved by the contributor before it is published.
- All articles must be properly attributed
- The Editorial Staff reserves the right to select articles that serve the membership, are timely and appropriate.

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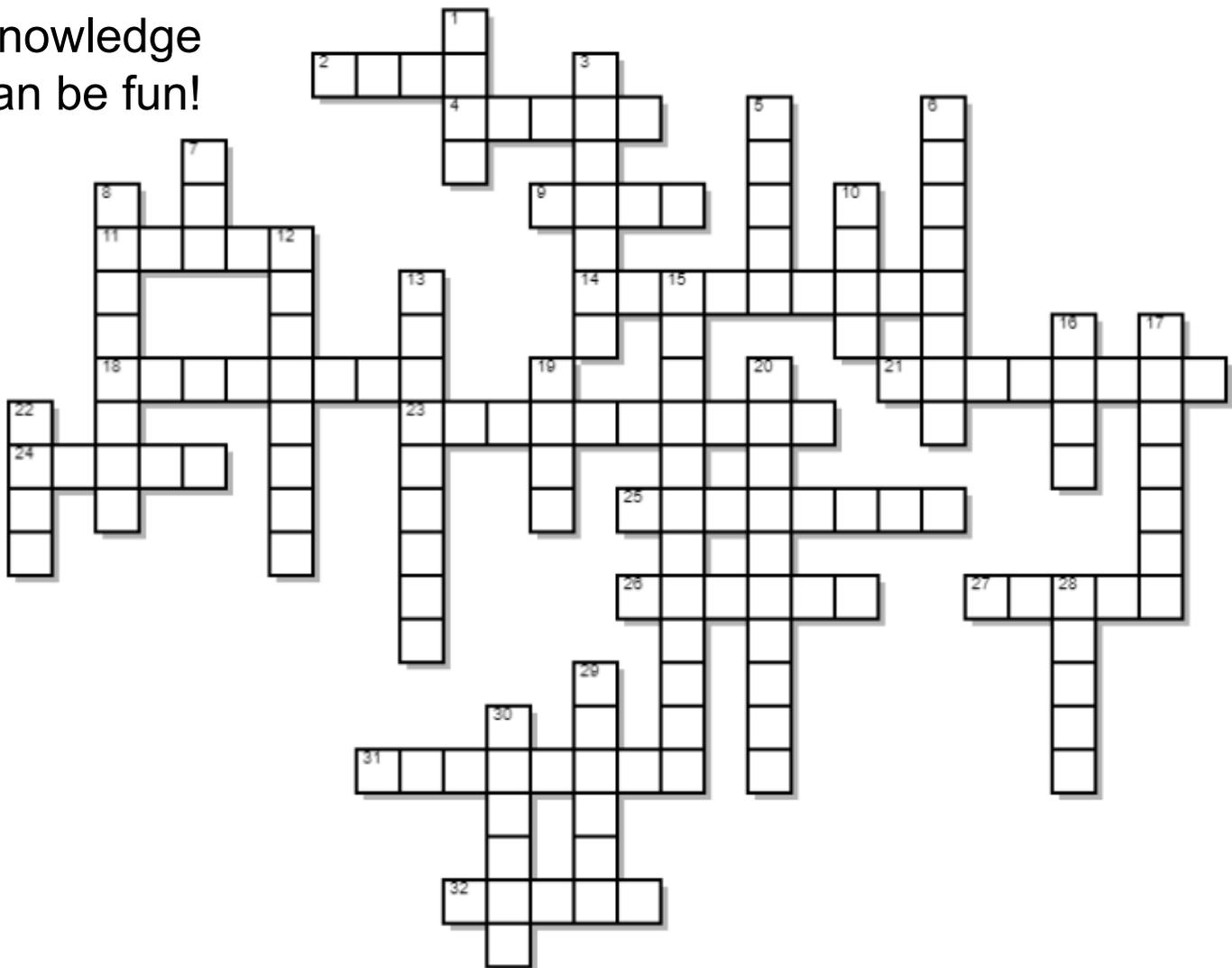


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## ACROSS

- 2 An event that can destroy a house
- 4 Best source in WI for education and legislation
- 9 An online service for landlords
- 11 Written or implied contract with a certain duration
- 14 A means of protection from financial loss
- 18 Training held in February and October for landlords
- 21 Helps with evictions in court
- 23 When a mortgage is paid off in full
- 24 The name of this newsletter
- 25 The bank's payment
- 26 This person occupies your rental
- 27 Secures doors and windows
- 31 The underground level of a house
- 32 An excellent office manager

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- 1 A concern in paint and water
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- 5 This can cause foundation problems
- 6 What you own
- 7 An animal for emotional support
- 8 The bane of many landlords
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- 13 Get this to determine property value
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- 17 Residents of 55+ buildings
- 19 Tenants need this in the winter
- 20 Someone you hire for repairs
- 22 The top layer of a building
- 28 A method of rental payments
- 29 A contract violation
- 30 A weak rental agreement



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## Looking forward...

### Membership Meeting—Monday, February 18, 2019

We will welcome Attorney Nancy Wilson from Axley Brynelson, LLP. She will be talking LLC formation, taxes and more! Community Spotlight Guest: Brian Michel from Mental Health America of Wisconsin

### Membership Meeting—Monday, March 18, 2019

Safety: How to protect yourself, your tenants and your property. Watch for more details.

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