Tax Year 2026 1120-H MeF
1120 ATS Scenario 10

Lurker Oaks HOA 00-1234000

FORMS REQUIRED: 1120-H

ATTACHMENTS:
None

***Additional information*:**
□ The Employer Identification Number (EIN) is **00-1234000** for this scenario.

- You must select "Yes" in the Return Header for the *IRSResponsiblePrtyInfoCurrInd*

BINARY ATTACHMENT: None

HEADER INFO: TotalPriorYearIncomeAmt
$1,000,000

Originator: EFIN: Self-select
Type: ERO
Practioner PIN:

EFIN: Self-select
PIN: Self-select
PIN Entered by – ERO
Signature Option: PIN
Officer: Name: Talbert Oaks
Title: President
Officer TIN: 000-00-3456
Taxpayer PIN: Self-Select
Phone: 301-555-1212
Email Address: talbertoaks@treefixr.com
DateSigned: 09/01/2026
Preparer: Name: Johnny Appleseed
Date Prepared: 09/01/2026

TREASURY/IRS AND OMB USE ONLY DRAFT

Form **1120-H**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Homeowners Associations

For calendar year 2026 or tax year beginning 01/01, **2026, ending** 12/31, **20** 26

Go to *www.irs.gov/Form1120H* for instructions and the latest information.

OMB No. 1545-0123

2026

Check if:
(1) ☑ Final return
(2) ☐ Name change
(3) ☐ Address change
(4) ☐ Amended return

Name				Employer identification number
Lurker Oaks HOA				00-1234000
Number and street. If a P.O. box, see instructions.			Room or suite number	Date association formed
2 Porter Street				
City or town	State or province	Country	ZIP or foreign postal code	
Denver	CO	US	80202	8/14/2000

A Check type of homeowners association: ☐ Condominium management association ☑ Residential real estate association ☐ Timeshare association

B	Total exempt function income. Must meet 60% gross income test. See instructions	**B**	
C	Total expenditures made for purposes described in 90% expenditure test. See instructions	**C**	
D	Association's total expenditures for the tax year. See instructions	**D**	
E	Tax-exempt interest received or accrued during the tax year	**E**	

Gross Income (excluding exempt function income)

1	Dividends	**1**	1,000,100
2	Taxable interest	**2**	
3	Gross rents	**3**	9,000,000
4	Gross royalties	**4**	
5	Capital gain net income (attach Schedule D (Form 1120))	**5**	
6	Net gain or (loss) from Form 4797, Part II, line 19 (attach Form 4797)	**6**	
7	Other income (excluding exempt function income) (attach statement)	**7**	
8	**Gross income** (excluding exempt function income). Add lines 1 through 7	**8**	10,000,100

Deductions (directly connected to the production of gross income, excluding exempt function income)

9	Salaries and wages	**9**	1,000,000
10	Repairs and maintenance	**10**	1,000,000
11	Rents	**11**	1,000,000
12	Taxes and licenses	**12**	
13	Interest	**13**	
14	Depreciation (attach Form 4562)	**14**	
15	Other deductions (attach statement)	**15**	
16	**Total deductions.** Add lines 9 through 15	**16**	3,000,000
17	Taxable income before specific deduction of $100. Subtract line 16 from line 8	**17**	7,000,100
18	Specific deduction of $100	**18**	$100

Tax and Payments

19	**Taxable income.** Subtract line 18 from line 17	**19**	7,000,000
20	Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)	**20**	2,100,000
21	Tax credits (see instructions)	**21**	
22	**Total tax.** Subtract line 21 from line 20. See instructions for recapture of certain credits	**22**	2,100,000
23a	Preceding year's overpayment credited to the current year	**23a**	
23b	Current year's estimated tax payments	**23b**	
23c	Tax deposited with Form 7004	**23c**	
23d	Credit for tax paid on undistributed capital gains (attach Form 2439)	**23d**	
23e	Credit for federal tax paid on fuels (attach Form 4136)	**23e**	
23f	Elective payment election amount from Form 3800	**23f**	
23g	**Total payments and credits.** Combine lines 23a through 23f	**23g**	0
24	**Amount owed.** Subtract line 23g from line 22. See instructions	**24**	2,100,000
25	**Overpayment.** Subtract line 22 from line 23g	**25**	
26	Amount of line 25 you want: **26a Credited to 2027 estimated tax** ______ **26b Refunded**	**26b**	

26c Routing number (9 digits) ______ **26d** Type: ☐ Checking ☐ Savings

26e Account number (up to 17 digits) ______

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer ______ Date ______ Title: President

May the IRS discuss this return with the preparer shown below? See instructions. ☑ **Yes** ☐ **No**

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
				P66666666
Firm's name Electronic Tax Filers, INC			Firm's EIN	00-0000011
Firm's address 100 Efile Drive Anytown, TX 78621			Phone no.	512-555-1212

DRAFT — DO NOT FILE

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