

TWO RIVERS CPA, LLC
PO BOX 1369
PINEDALE, WY 82941
(307) 231-0625

APRIL 29, 2020

GOLF VISTA HOA
P.O. BOX 3393
JACKSON, WY 83001

DEAR DONNA,

I HAVE PREPARED AND ENCLOSED YOUR 2019 HOMEOWNERS ASSOCIATION INCOME TAX RETURN FOR THE YEAR ENDED DECEMBER 31, 2019. THE RETURN SHOULD BE SIGNED AND DATED BY THE APPROPRIATE CORPORATE OFFICER(S) AND MAILED.

THE FEDERAL FORM 1120-H SHOULD BE MAILED ON OR BEFORE JULY 15, 2020 TO:

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0012

NO PAYMENT IS REQUIRED WITH THIS RETURN WHEN FILED.

I SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. IF YOU HAVE ANY QUESTIONS REGARDING THE RETURN, PLEASE DO NOT HESITATE TO CALL.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. I SUGGEST THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

Luke Fixter

LUKE R. FIXTER, CPA

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

For calendar year 2019 or tax year beginning _____, and ending _____

TYPE OR PRINT	Name GOLF VISTA HOA	Employer identification number ** - *** 9793
	Number, street, and room or suite no. If a P.O. box, see instructions. P.O. BOX 3393	Date association formed 05/01/1981
	City or town, state or province, country, and ZIP or foreign postal code JACKSON, WY 83001	

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

A Check type of homeowners association: <input type="checkbox"/> Condominium management association <input checked="" type="checkbox"/> Residential real estate association <input type="checkbox"/> Timeshare association	
B Total exempt function income. Must meet 60% gross income test SEE STATEMENT 1	B 17,048.
C Total expenditures made for purposes described in 90% expenditure test	C 17,372.
D Association's total expenditures for the tax year	D 17,372.
E Tax-exempt interest received or accrued during the tax year	E 0.

Gross Income (excluding exempt function income)

1 Dividends	1	
2 Taxable interest SEE STATEMENT 2	2	77.
3 Gross rents	3	
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 17 (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	77.

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

9 Salaries and wages	9	
10 Repairs and maintenance	10	
11 Rents	11	
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	0.
17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8	17	77.
18 Specific deduction of \$100	18	\$100

Tax and Payments

19 Taxable income. Subtract line 18 from line 17	19	-23.
20 Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)	20	0.
21 Tax credits	21	
22 Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits	22	0.
23 a 2018 overpayment credited to 2019 23a	c Total 23c 0.	
b 2019 estimated tax payments 23b		
d Tax deposited with Form 7004 23d		
e Credit for tax paid on undistributed capital gains (attach Form 2439) 23e		
f Credit for federal tax paid on fuels (attach Form 4136) 23f		
g Add lines 23c through 23f 23g		
24 Amount owed. Subtract line 23g from line 22. See instructions	24	
25 Overpayment. Subtract line 22 from line 23g	25	
26 Enter amount of line 25 you want: Credited to 2020 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	26	

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.

Sign Here **TAXPAYER COPY** Signature of officer _____ Date _____ **PRESIDENT** Title _____ Date _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer's Use Only	Print/Type preparer's name LUKE R. FIXTER, CPA	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN P01745790
	Firm's name TWO RIVERS CPA, LLC	Firm's EIN ** - *** 6586			
	Firm's address PO BOX 1369 PINEDALE, WY 82941	Phone no. 307-231-0625			

FORM 1120-H	EXEMPT FUNCTION INCOME	STATEMENT	1
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DESCRIPTION	AMOUNT
HOA MEMBERSHIP DUES	12,864.
HOA SPECIAL ASSESSMENT FEES	3,635.
HOA LATE PAYMENT FEES	549.
TOTAL TO FORM 1120-H, ITEM B	17,048.

FORM 1120-H	INTEREST INCOME	STATEMENT	2
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DESCRIPTION	US	OTHER
INTEREST INCOME		77.
TOTAL TO FORM 1120-H, LINE 2		77.

TWO RIVERS CPA, LLC
PO BOX 1369
PINEDALE, WY 82941
(307) 231-0625

APRIL 29, 2020

GOLF VISTA HOA
P.O. BOX 3393
JACKSON, WY 83001

DEAR DONNA,

I HAVE PREPARED AND ENCLOSED YOUR 2019 IDAHO CORPORATION INCOME TAX RETURN FOR THE YEAR ENDED DECEMBER 31, 2019. THE RETURN SHOULD BE SIGNED AND DATED BY THE APPROPRIATE CORPORATE OFFICER(S) AND MAILED.

THE IDAHO FORM 41 SHOULD BE MAILED ON OR BEFORE JUNE 15, 2020 TO:

IDAHO STATE TAX COMMISSION
P.O. BOX 56
BOISE, ID 83756-0056

PAYMENT OF TAX SHOULD BE MADE SEPARATELY FROM THE FILING OF THE TAX RETURN. INCLUDE FORM VP WITH THE CHECK OR MONEY ORDER MADE PAYABLE TO IDAHO STATE TAX COMMISSION IN THE AMOUNT OF \$10.00 AND MAIL TO:

IDAHO STATE TAX COMMISSION
P.O. BOX 83784
BOISE, ID 83707-3784

I SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. IF YOU HAVE ANY QUESTIONS REGARDING THE RETURN, PLEASE DO NOT HESITATE TO CALL.

A COPY OF THE RETURN IS ENCLOSED FOR YOUR FILES. I SUGGEST THAT YOU RETAIN THIS COPY INDEFINITELY.

SINCERELY,

Luke Fixter

LUKE R. FIXTER, CPA

Amended Return? Check the box. See instr. for reasons to amend and enter the number that applies.

For calendar year 2019 or fiscal year beginning _____ Mo Day Year ending _____ Mo Day Year

State use only: 1219

Business name: **GOLF VISTA HOA**

Current business mailing address: **P.O. BOX 3393**

City: **JACKSON** State: **WY** ZIP Code: **83001**

Federal Employer Identification Number (EIN): *******9793**

State use only: **531390** NAICS Code

1. If a federal audit was finalized this year, enter the latest year audited _____
2. Is this an inactive corporation or nameholder corporation? Yes No
3. a. Were federal estimated tax payments required? Yes No
 b. Were estimated tax payments based on annualized amounts? Yes No
4. Is this a final return? Yes No
 If yes, check the proper box below and enter the date the event occurred _____
 Withdrawn from Idaho Dissolved Merged or reorganized Enter new EIN _____
5. Is this an electrical or telephone utility? Yes No
6. EIN of parent from consolidated Form 1120, Schedule K as filed with the IRS _____
7. Did you use the combined reporting method? Yes No
 a. Does this corporation own more than 50% of another corporation? Yes No
 b. Does another corporation own more than 50% of this corporation? Yes No
 c. Does one interest own more than 50% of this corporation and another corporation? Yes No
 d. Are two or more corporations in this report operating in Idaho or authorized to do business in Idaho? Yes No
8. If you're a multinational unitary group, answer questions a, b and c. Complete Form 42.
 a. Check the box for your filing method: worldwide return water's-edge return See Form 14.
 b. If you're filing a water's-edge return, do you elect not to file the water's-edge spreadsheets? Yes No
 c. If you're filing a worldwide return, did you compute foreign income by making book-to-tax adjustments? Yes No
9. Did you claim the property tax exemption for investment tax credit property acquired this tax year? Yes No
10. Are one or more corporations in this report using cost of performance to compute the sales factor? Yes No

Additions

11. Federal taxable income. See instructions	11	-23
12. Interest and dividends not taxable under Internal Revenue Code	12	
13. State, municipal and local taxes measured by net income	13	
14. Net operating loss deducted on federal return	14	
15. Dividends-received deduction on federal return	15	
16. Bonus depreciation. Include a schedule	16	
17. Other additions, including additions from Form 42, Part II	17	
18. Add lines 11 through 17	18	-23

Subtractions

19. Foreign dividend gross-up (Sec. 78, Internal Revenue Code)	19	
20. Interest from Idaho municipal securities	20	
21. Interest on U.S. government obligations. Include a schedule	21	
22. Interest and other expenses related to lines 20 and 21	22	
23. Add lines 20 and 21, then subtract line 22	23	
24. Technological equipment donation	24	
25. Allocated income. Include a schedule	25	
26. Interest and other expenses related to line 25. Include a schedule	26	
27. Subtract line 26 from line 25	27	
28. Bonus depreciation. Include a schedule	28	
29. Other subtractions, including subtractions from Form 42, Part II	29	
30. Total subtractions. Add lines 19, 23, 24, 27, 28 and 29	30	
31. Net business income subject to apportionment. Subtract line 30 from line 18	31	-23

Continue to page 2.

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise ID 83756-0056
Include a complete copy of your federal Form 1120.



32. Net business income subject to apportionment. Enter the amount from line 31	32	-23
33. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and include Form 42; enter the apportionment factor from Form 42, Part I, line 21	33	100.0000 %
34. Net business income apportioned to Idaho. Multiply line 32 by the percent on line 33	34	-23
35. Income allocated to Idaho. See instructions	35	
36. Idaho net operating loss carryover <input type="checkbox"/> carryback <input type="checkbox"/> Enter total	36	SEE STATEMENT 1
37. Idaho taxable income. Add lines 34 and 35, then subtract line 36	37	-23
38. Idaho income tax. Multiply line 37 by 6.925%. Minimum \$20 for each corporation. (See instructions.)	38	0

Credits

39. Credit for contributions to Idaho educational entities	39	
40. Credit for contributions to Idaho youth and rehabilitation facilities	40	
41. Total business income tax credits from Form 44, Part I, line 9. Include Form 44	41	
42. Total credits. Add lines 39 through 41	42	
43. Subtract line 42 from line 38. If line 42 is greater than line 38, enter zero	43	

Other Taxes

44. Permanent building fund tax. Enter \$10. Combined reports include \$10 for each corporation operating or authorized to do business in Idaho	44	10
45. Total tax from recapture of income tax credits from Form 44, Part II, line 6. Include Form 44	45	
46. Fuels tax due. Include Form 75	46	
47. Sales/use tax due on untaxed purchases (online, mail order and other)	47	
48. Tax from recapture of qualified investment exemption (QIE). Include Form 49ER	48	
49. Total tax. Add lines 43 through 48	49	10
50. Underpayment interest. Include Form 41ESR	50	
51. Donation to Opportunity Scholarship Program	51	
52. Add lines 49 through 51	52	10

Payments and Other Credits

53. Estimated tax payments. If made under other EINs, provide EINs, amounts and rollforwards	53	
54. Special fuels tax refund Gasoline tax refund Include Form 75	54	
55. Tax Reimbursement Incentive credit. Include certificate	55	
56. Total payments and other credits. Add lines 53 through 55	56	

Refund or Payment Due

57. Tax due. If line 52 is more than line 56, subtract line 56 from line 52	57	10
58. Penalty Interest from the due date Enter total	58	
59. Total Due. Add lines 57 and 58	59	10
60. Overpayment. If line 52 is less than line 56, subtract line 52 from line 56	60	
61. Refund. Amount of line 60 you want refunded to you	61	
62. Estimated Tax. Amount you want credited to your 2020 estimated tax. Subtract line 61 from line 60	62	

Amended Return Only. Complete this section to determine your tax due or refund.

63. Total due (line 59) or overpayment (line 60) on this return	63	
64. Refund from original return plus additional refunds	64	
65. Tax paid with original return plus additional tax paid	65	
66. Amended tax due or refund. Add lines 63 and 64, then subtract line 65	66	

Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below. Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

Sign Here	Signature of officer TAXPAYER COPY	Date
	Title PRESIDENT	Phone number 307-733-5881
Paid preparer's signature		Preparer's EIN, SSN or PTIN ** - ***6586
Address TWO RIVERS CPA, LLC PO BOX 1369 PINEDALE, WY 82941		Phone number 307-231-0625



Names as shown on return								Social Security number or EIN		
GOLF VISTA HOA								** - ***9793		
1. Loss or absorption year	2013	2014	2015	2016	2017	2018	2019			
2. Individuals, trusts and estates enter Idaho adjusted income (loss); corporations enter Idaho taxable income (loss) ...	-100.	-100.	-100.	-100.	-100.	-100.	-23.			
3. Idaho NOL carryforward/ carryback deducted on the return.....										
4. Net capital loss deducted on the federal return										
5. Idaho capital gains deduction claimed on the return										
6. Casualty losses on Idaho property included in itemized deductions										
7. Idaho net operating loss	-100.	-100.	-100.	-100.	-100.	-100.	-23.			
8. Idaho absorption income										
NOL Application										
year to year										
to										
to										
to										
to										
to										
to										
to										
to										
to										
to										
to										
NOL available for future years	-100.	-100.	-100.	-100.	-100.	-100.	-23.			

ID 41 IDAHO BUSINESS LOSS DEDUCTION STATEMENT 1

TAX YEAR	LOSS SUSTAINED	LOSS PREVIOUSLY APPLIED	LOSS REMAINING
12/31/13	100.00	0.00	100.00
12/31/14	100.00	0.00	100.00
12/31/15	100.00	0.00	100.00
12/31/16	100.00	0.00	100.00
12/31/17	100.00	0.00	100.00
12/31/18	100.00	0.00	100.00
TOTAL LOSS CARRYOVER AVAILABLE THIS YEAR			600.00