

HRB TAX GROUP INC
2567 S SHIELDS ST STE E
FORT COLLINS CO 80526
9702242305

05172024

WESTRIDGE ESTATES P U D

84-1158309

INSTRUCTIONS FOR FILING 2023 FEDERAL FORM 1120-H

- .Your return has a balance due of \$46.00.
- .An officer must sign the return.
- .Payment must be made by electronic funds transfer, generally using the Electronic Federal Tax Payment System (EFTPS).
- .When using EFTPS, please refer to the form instructions.
- .Mail your return on or before 04-15-2024 to:
DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0012

INSTRUCTIONS FOR FILING 2023 COLORADO FORM 112

- .Your return has a balance due of \$7.00.
 - .An officer must sign the return.
 - .Write your employer identification number on the check.
 - .Attach the check to the left hand margin of your return.
- COLORADO DEPARTMENT OF REVENUE
DENVER, CO 80261-0006

**U.S. Income Tax Return
for Homeowners Associations**

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

OMB No. 1545-0123

2023

For calendar year 2023 or tax year beginning , 2023, and ending , 20

TYPE OR PRINT	Name	Employer identification number
	WESTRIDGE ESTATES P U D	84-1158309
	Number, street, and room or suite no. If a P.O. box, see instructions.	Date association formed
	4602 WESTRIDGE DR	05-08-1989
	City or town, state or province, country, and ZIP or foreign postal code	
	FORT COLLINS CO 80526	

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

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	9,155#5
C Total expenditures made for purposes described in 90% expenditure test. See instructions	C	7,355#6
D Association's total expenditures for the tax year. See instructions	D	7,355#7
E Tax-exempt interest received or accrued during the tax year	E	

Gross Income (excluding exempt function income)

1 Dividends	1	
2 Taxable interest	2	272#1
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	272

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	18#2
16 Total deductions. Add lines 9 through 15	16	18
17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8	17	254
18 Specific deduction of \$100	18	\$100

Tax and Payments

19 Taxable income. Subtract line 18 from line 17	19	154
20 Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)	20	46
21 Tax credits (see instructions)	21	
22 Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits	22	46
23a Preceding year's overpayment credited to the current year	23a	
b Current year's estimated tax payments	23b	
c Tax deposited with Form 7004	23c	
d Credit for tax paid on undistributed capital gains (attach Form 2439)	23d	
e Credit for federal tax paid on fuels (attach Form 4136)	23e	
f Elective payment election amount from Form 3800	23f	
g Total payments and credits. Combine lines 23a through 23f	23g	
24 Amount owed. Subtract line 23g from line 22. See instructions	24	46
25 Overpayment. Subtract line 22 from line 23g	25	
26 Enter amount of line 25 you want: Credited to 2024 estimated tax Refunded	26	

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

TREASURER

Title

May the IRS discuss this return with the preparer shown below? See instrs. ☒ Yes ☐ No

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if

PTIN

MARY SEAMAN

self-employed

P00324144

Firm's name HRB TAX GROUP INC

Firm's EIN 431871840

Firm's address 2567 S SHIELDS ST STE E

Phone no. 9702242305

For Paperwork Reduction Act Notice, see separate instructions.

Form **1120-H** (2023)

2023 DETAIL STATEMENTS

WESTRIDGE ESTATES P U D
84-1158309

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STATEMENT #1 - INTEREST (FM 1120/C/H/POL 5/5/2/2)

FIRST NATIONAL BANK OF OMAHA CD.....	272
TOTAL CARRIED TO FM 1120/C/H/POL 5/5/2/2.....	272

STATEMENT #2 - OTHER DEDUCTIONS (FM 1120/C/M1 26/15/23)

MAIL FEES.....	3
CHECKS.....	15
TOTAL CARRIED TO FM 1120/C/M1 26/15/23.....	18

STATEMENT #3 - CASH (1120/1120C SC L LINE 1B)

	BEGINNING	ENDING
CHECKING ACCOUNT.....	42,134	13,919
TOTAL CARRIED TO 1120/1120C SC L LINE 1B.....	42,134	13,919

STATEMENT #4 - RETAINED EARNINGS-UNAPPROP (1120/1120C SC L LN 25B/25)

	BEGINNING	ENDING
RETAINED EARNINGS.....	3,461	10,000
RETAUBED EARNINNGS CD.....	0	20,272
TOTAL CARRIED TO 1120/1120C SC L LN 25B/25..	3,461	30,272

STATEMENT #5 - TOTAL EXEMPT FUNCTION INCOME (FORM 1120-H LINE B)

HOA DUES.....	8,400
TRANSFER FEES.....	730
LATE FEE.....	25
TOTAL CARRIED TO FORM 1120-H LINE B.....	9,155

STATEMENT #6 - EXPEND PURPOSES IN 90% TEST (FORM 1120-H LINE C)

POUDRE VALLEY REA.....	359
2022 TAX PREP FEES PAID IN 2023.....	300
LARIMER COUNTY WEED DISTRICT	
HOA MANAGEMENT PROGRAM SOFTWARE ANNUAL FEE	
HOA INSURANCE.....	1,812
COLORADO DEPT. OF STATE.....	10
HOA LANDSCAPING AND MAINTENANCE.....	230
EQUIPMENT RENTAL	
SUPPLIES	
HOA 4TH OF JULY PARTY.....	2,504

2023 DETAIL STATEMENTS

WESTRIDGE ESTATES P U D
84-1158309

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CLEAN UP DAY.....	877
BUILDOM COMPUTER PROGRAM.....	1,070
MAIL.....	3
LATE FEE REIMBURSEMENT.....	25
HOA MEETING ROOM RENTAL.....	120
WELCOME GIFTS.....	45

TOTAL CARRIED TO FORM 1120-H LINE C.....	7,355
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STATEMENT #7 - ASSOC TOTAL EXPEND FOR TAX YR (FORM 1120-H LINE D)

EXPENDITURES FOR TAX YEAR 2022.....	7,355
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TOTAL CARRIED TO FORM 1120-H LINE D.....	7,355
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CLIENT COPY



230112 12029

2023 Colorado C Corporation Income Tax Return

Do not submit federal return, forms or schedules when filing this return.

(0023)

Fiscal Year Beginning (MM/DD/23)		Year Ending (MM/DD/YY)	
Name of Corporation		Colorado Account Number	
WESTRIDGE ESTATES P U D			
Address		Federal Employer ID Number	
4602 WESTRIDGE DR		84-1158309	
City	State	ZIP	
FORT COLLINS	CO	80526	

☐ Mark for Final Return☐ If you are submitting a statement disclosing a listed or reported transaction, mark this box**A. Apportionment of Income.** This return is being filed for:☒ (42) A corporation not apportioning income;☐ (43) A corporation engaged in interstate business apportioning income using receipts-factor apportionment (DR 0112RF required);☐ (44) A corporation engaged in interstate business apportioning income using special regulation (DR 0112RF required);☐ (46) A corporation claiming an exemption under P.L. 86-272;☐ (47) Other apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);**B. Separate/Consolidated/Combined Filing.** This return is being filed for:☒ A single corporation filing a separate return;☐ An affiliated group of corporations required to file a combined return (Schedule C required);☐ An affiliated group of corporations electing to file a consolidated report. **Warning:** such election is binding for four years. If your election was made in a prior year, enter the year of election in line below. (Schedule C required);☐ An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required);☐ Enter the year of election (YYYY)

Federal Taxable Income		Round to nearest dollar	
1. Federal taxable income from Federal form 1120 or 990-T	1	154	00
2. Federal taxable income of companies not included in this return	2		00
3. Net federal taxable income, subtract line 2 from line 1	3	154	00
Additions			
4. Federal net operating loss deduction	4		00
5. Colorado income tax deduction	5		00



230112 22029

Name			Account Number		
WESTRIDGE ESTATES P U D					
6. Other additions, submit explanation	● 6			00	
7. Sum of lines 3 through 6	7		154	00	
Subtractions					
8. Exempt federal interest	● 8			00	
9. Excludable foreign source income	● 9			00	
10. Colorado Marijuana Business Deduction	● 10			00	
11. Other subtractions, explanation required below	● 11			00	
Explain:					
12. Sum of lines 8 through 11	12		0	00	
Taxable Income					
13. Modified federal taxable income, subtract line 12 from line 7	13		154	00	
14. Colorado taxable income before net operating loss deduction	● 14		154	00	
15. Colorado net operating loss deduction: (see instructions)					
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018 ● 15(a)				00	
(b) Subtract line 15(a) from line 14, if zero skip to 15(d) ● 15(b)		154		00	
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018 ● 15(c)				00	
(d) Colorado net operating loss deduction, sum of (a) and (c) ● 15(d)				00	
16. Carryforward deduction from Income Tax Year 2021, subtractions from HB21-1002 (see instructions) ● 16				00	
17. Colorado taxable income, subtract the sum of lines 15(d) and 16 from line 14	17		154	00	
18. Tax, 4.4% of the amount on line 17 ● 18			7	00	
Credits					
19. Sum of nonrefundable credits from line 26B, form DR 0112CR (the sum of lines 19, 20, and 21 cannot exceed tax on line 18.) You must submit the DR 0112CR with your return. ● 19				00	
20. Non-refundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 85 (the sum of lines 19, 20, and 21 cannot exceed tax on line 18). You must submit the DR 1366 with your return. ● 20				00	
21. Strategic capital tax credit from DR 1330 line 8b, the sum of lines 19, 20, and 21 cannot exceed line 18, you must submit the DR 1330 with your return. ● 21				00	
22. Net tax, sum of lines 19, 20, and 21. Subtract that sum from line 18. ● 22			7	00	
23. Recapture of prior year credits ● 23				00	



230112 32029

Name	Account Number
WESTRIDGE ESTATES P U D	
24. Sum of lines 22 and 23	7 00
25. Estimated tax, extension payments, and credits	00
26. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return.	0 00
27. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	00
28. Innovative Motor Vehicle and Innovative Truck Credit from form DR 0617, you must submit the DR 0617(s) with your return.	00
29. Business Personal Property Credit: Use the worksheet in the 112 book instructions to calculate, you must submit copy of assessor's statement with your return.	00
30. Renewable Energy Tax Credit from form DR 1366 line 86, you must submit the DR 1366 with your return.	00
31. SALT Parity Act Credit (see instructions).	00
32. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return.	00
33. Alternative Transportation Options Credit.	00
34. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return.	00
35. Refundable Heat Pump Credit (assigned to you by the building owner) from line 8 of DR 1322, which you must submit with your return.	00
36. Sum of lines 25 through 35	00
37. Net tax due. Subtract line 36 from line 24	7 00
38. Penalty	00
39. Interest	00
40. Estimated tax penalty due	00
41. Total due. Enter the sum of lines 37 through 40	7.00
42. Overpayment, subtract line 24 from line 36	00
43. Amount from line 42 to carry forward to the next year's estimated tax	0 00
44. Amount from line 42 to be refunded	0 00

**Direct
Deposit**Routing Number Type: ☐ Checking ☐ SavingsAccount Number

The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.

File and pay at: Colorado.gov/RevenueOnline or**Mail and Make Checks Payable to:** Colorado Department of Revenue
Denver, CO 80261-0006



230112 42029

DR 0112 (08/22/23)

COLORADO DEPARTMENT OF REVENUE

Tax.Colorado.gov

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Form 112

Name		Account Number	
WESTRIDGE ESTATES P U D			
C. The corporation's books are in care of:			
Last Name	First Name	Middle Initial	Phone Number
Address		City	State ZIP
D. Business code number per federal return (NAICS)		E. Year corporation began doing business in Colorado	
● 531390		●	
F. Do you want to allow the paid preparer shown below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.			● <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G. Kind of business in detail HOA FOR RESIDENTIAL COMMUNITY			
H. Has the Internal Revenue Service made any adjustments in the corporation's income or tax or have you filed amended federal income tax returns at any time during the last four years?			● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, for which year(s)? (YYYY)			
Did you file amended Colorado returns to reflect such changes or submit copies of the Federal Agent's reports?			● <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Last Name of person or firm preparing return		First Name	Middle Initial
SEAMAN		MARY	
Address of person or firm preparing return		Phone Number	
2567 S SHIELDS ST STE E		970-224-2305	
City		State	ZIP
FORT COLLINS		CO	80526
Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Signature or Title of Officer		Date (MM/DD/YY)	
TREASURER			
Do Not Submit Federal Return, Forms or Schedules when Filing this Return			

If you are filing this return **with** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0006

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
Denver, CO 80261-0005

These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required.



230900C 12029

DR 0900C (07/14/23)
COLORADO DEPARTMENT OF REVENUE
Denver CO 80261-0008
Tax.Colorado.gov
Page 1 of 1

(0021)

2023 C Corporation Income Tax Payment Form

Caution!

This form **MUST** accompany your payment if you filed electronically and wish to pay by check.
If you paid electronically or do not owe a payment do not return this form.

The Department strongly recommends that you file using Revenue Online (Colorado.gov/RevenueOnline) or by another electronic filing method and remit your payment electronically.

To pay by mail, make check or money order payable to the "Colorado Department of Revenue." Be sure to round your payment to the nearest dollar. Clearly write your Colorado Account Number or Federal Employer Identification Number (FEIN) and "2023 DR 0112" on the memo line.

Complete the form below. The amount on the check and the amount entered on the payment document must be the same. This will help maintain accuracy in your tax account. Be sure to keep a copy of the money order or note the check number with your tax records.

DO NOT submit the DR 0112 if you have already filed and paid electronically.

23 CO900C1 BWF 1120 Form Software Copyright 1996 - 2024 HRB Tax Group, Inc.

DO NOT CUT -- Return Full Page

DR 0900C			
For tax period: (MM/DD/23)		Ending: (MM/DD/YY)	
Return the DR 0900C with check or money order payable to the "Colorado Department of Revenue". Mail payments to Colorado Department of Revenue, Denver, Colorado 80261-0008. These addresses and ZIP codes are exclusive to the Colorado Department of Revenue, so a street address is not required. Write your Colorado Account Number or FEIN and "2023 DR 0112" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this form.			
FEIN	84-1158309		
Colorado Account Number			
Corporation Name	WESTRIDGE ESTATES P U D		
Address	4602 WESTRIDGE DR		
City	State	ZIP	
FORT COLLINS	CO	80526	
The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.			Amount Owed
			\$ 7.00

DO NOT CUT -- Return Full Page. IF NO PAYMENT IS DUE, DO NOT FILE THIS FORM.

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