

**Caution:** Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to paper size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "Page Scaling" selection box in the Adobe "Print" dialog.

CLIENT'S COPY

NUMERIC STRATEGIES, LLC  
255 N. JEFFERSON ST. #100  
MONUMENT, CO 80132  
719.481.2623

JANUARY 19, 2014

HIGH PINES OWNER'S ASSOCIATION  
20434 KENNETH LAINER DR  
MONUMENT, CO 80132

PROFESSIONAL SERVICES RENDERED IN THE PREPARATION OF YOUR 2013  
CORPORATION RETURNS, INCLUDING:

FORM 1120-H, U.S. INCOME TAX RETURN FOR HOMEOWNER ASSOC  
TWO-YEAR COMPARISON WORKSHEET  
CO 112, CORPORATION INCOME TAX RETURN

COMPUTER CHARGE	\$ 35.00
TAX PREPARATION FEE	225.00
	<hr/>
TOTAL FEE	\$ 260.00

NUMERIC STRATEGIES, LLC  
255 N. JEFFERSON ST. #100  
MONUMENT, CO 80132  
719.481.2623

JANUARY 19, 2014

HIGH PINES OWNER'S ASSOCIATION  
20434 KENNETH LAINER DR  
MONUMENT, CO 80132

HIGH PINES OWNER'S ASSOCIATION:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2013 CORPORATE  
TAX RETURNS, AS FOLLOWS...

2013 U.S. INCOME TAX RETURN FOR HOMEOWNERS ASSOCIATIONS

2013 COLORADO CORPORATION INCOME TAX RETURN

I PREPARED THE RETURNS FROM INFORMATION YOU FURNISHED ME  
WITHOUT VERIFICATION. UPON EXAMINATION OF THE RETURNS BY  
TAXING AUTHORITIES, REQUESTS MAY BE MADE FOR UNDERLYING DATA.  
I THEREFORE RECOMMEND THAT YOU PRESERVE ALL RECORDS WHICH YOU  
MAY BE CALLED UPON TO PRODUCE IN CONNECTION WITH SUCH AN  
EXAMINATION.

THE FEDERAL RETURN HAS NO TAX DUE AND NO PREPAYMENTS MADE.  
THE RETURN, HOWEVER, MUST STILL BE FILED BY THE DUE DATE.

I HAVE ENCLOSED MAILING ENVELOPES FOR YOUR CONVENIENCE IN  
FILING THE RETURNS.

I RECOMMEND THAT YOU SEND THE RETURNS TO THE TAXING  
AUTHORITIES BY CERTIFIED MAIL WITH A REQUEST FOR A RETURN  
RECEIPT. PLEASE RETAIN THE RECEIPT AS A PROOF OF TIMELY  
FILING.

I SINCERELY APPRECIATE THE OPPORTUNITY TO SERVE YOU. PLEASE  
CONTACT ME IF YOU HAVE ANY QUESTIONS CONCERNING THE TAX  
RETURNS.

EACH ORIGINAL RETURN SHOULD BE DATED, SIGNED AND FILED IN  
ACCORDANCE WITH THE FILING INSTRUCTIONS. COPIES OF EACH  
RETURN SHOULD BE RETAINED FOR YOUR FILES.

SINCERELY,

NUMERIC STRATEGIES, LLC

# 2013 TAX RETURN FILING INSTRUCTIONS

## U.S. HOMEOWNERS ASSOCIATION INCOME TAX RETURN

FOR THE YEAR ENDING

DECEMBER 31, 2013

Prepared for	HIGH PINES OWNER'S ASSOCIATION 20434 KENNETH LAINER DR MONUMENT, CO 80132
Prepared by	NUMERIC STRATEGIES, LLC 255 N. JEFFERSON ST., #100 MONUMENT, CO 80132
To be signed and dated by	THE APPROPRIATE CORPORATE OFFICER(S).
Amount of tax	Total tax \$ 0 Less: payments and credits \$ 0 Plus: other amount \$ 0 Plus: interest and penalties \$ 0 NO PMT REQUIRED \$
Overpayment	Credited to your estimated tax \$ 0 Other amount \$ 0 Refunded to you \$ 0
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CENTER OGDEN, UT 84201-0012
Return must be mailed on or before	MARCH 17, 2014
Special Instructions	

CORPORATION  
**Two-Year Comparison**

**2013**

Name	Employer Identification Number
HIGH PINES OWNER'S ASSOCIATION	84-1600503

Description	Prior Year	Current Year	Increase (Decrease)
GROSS INCOME:			
INTEREST	1.	28.	27.
GROSS INCOME	1.	28.	27.
DEDUCTIONS:			
TOTAL DEDUCTIONS	0.	0.	0.
TAXABLE INCOME:			
TAXABLE INCOME BEFORE SPECIFIC DEDUCTION OF \$100	1.	28.	27.
SPECIFIC DEDUCTION OF \$100	100.	100.	0.
TAXABLE INCOME	<99.>	<72.>	27.
TAX COMPUTATION:			
TAX BEFORE CREDITS	0.	0.	0.
QUALIFIED ELECTRIC VEHICLE CREDIT	0.	0.	0.
TAX AFTER CREDITS	0.	0.	0.
TOTAL TAX	0.	0.	0.
PAYMENTS AND CREDITS:			
BALANCE DUE OR REFUND:			

For calendar year 2013 or tax year beginning , and ending

<b>TYPE OR PRINT</b>	Name <b>HIGH PINES OWNER'S ASSOCIATION</b>	Employer identification number <b>84-1600503</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>20434 KENNETH LAINER DR</b>	Date association formed <b>02/28/2000</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>MONUMENT, CO 80132</b>	

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>B</b> Total exempt function income. Must meet 60% gross income test	<b>SEE STATEMENT 1</b>	<b>B</b>	<b>14,915.</b>
<b>C</b> Total expenditures made for purposes described in 90% expenditure test	<b>SEE STATEMENT 2</b>	<b>C</b>	<b>4,234.</b>
<b>D</b> Association's total expenditures for the tax year		<b>D</b>	<b>4,234.</b>
<b>E</b> Tax-exempt interest received or accrued during the tax year		<b>E</b>	<b>0.</b>

**Gross Income** (excluding exempt function income)

<b>1</b> Dividends	<b>1</b>	
<b>2</b> Taxable interest	<b>2</b>	<b>28.</b>
<b>3</b> Gross rents	<b>3</b>	
<b>4</b> Gross royalties	<b>4</b>	
<b>5</b> Capital gain net income (attach Schedule D (Form 1120))	<b>5</b>	
<b>6</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>6</b>	
<b>7</b> Other income (excluding exempt function income) (attach statement)	<b>7</b>	
<b>8</b> <b>Gross income</b> (excluding exempt function income). Add lines 1 through 7	<b>8</b>	<b>28.</b>

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

<b>9</b> Salaries and wages	<b>9</b>	
<b>10</b> Repairs and maintenance	<b>10</b>	
<b>11</b> Rents	<b>11</b>	
<b>12</b> Taxes and licenses	<b>12</b>	
<b>13</b> Interest	<b>13</b>	
<b>14</b> Depreciation (attach Form 4562)	<b>14</b>	
<b>15</b> Other deductions (attach statement)	<b>15</b>	
<b>16</b> <b>Total deductions.</b> Add lines 9 through 15	<b>16</b>	<b>0.</b>
<b>17</b> Taxable income before specific deduction of \$100. Subtract line 16 from line 8	<b>17</b>	<b>28.</b>
<b>18</b> Specific deduction of \$100	<b>18</b>	<b>\$100.00</b>

**Tax and Payments**

<b>19</b> <b>Taxable income.</b> Subtract line 18 from line 17	<b>19</b>	<b>&lt;72.&gt;</b>
<b>20</b> Enter 30% of line 19. (Timeshare associations, enter 32% of line 19.)	<b>20</b>	<b>0.</b>
<b>21</b> Tax credits	<b>21</b>	
<b>22</b> <b>Total tax.</b> Subtract line 21 from line 20. See instructions for recapture of certain credits	<b>22</b>	<b>0.</b>
<b>23</b> <b>a</b> 2012 overpayment credited to 2013	<b>23a</b>	
<b>b</b> 2013 estimated tax payments	<b>23b</b>	
<b>c</b> Total	<b>23c</b>	<b>0.</b>
<b>d</b> Tax deposited with Form 7004	<b>23d</b>	
<b>e</b> Credit for tax paid on undistributed capital gains (attach Form 2439)	<b>23e</b>	
<b>f</b> Credit for federal tax paid on fuels (attach Form 4136)	<b>23f</b>	
<b>g</b> Add lines 23c through 23f	<b>23g</b>	<b>0.</b>
<b>24</b> <b>Amount owed.</b> Subtract line 23g from line 22 (see instructions)	<b>24</b>	
<b>25</b> <b>Overpayment.</b> Subtract line 22 from line 23g	<b>25</b>	
<b>26</b> Enter amount of line 25 you want: <b>Credited to 2014 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>26</b>	

<b>Sign Here</b>	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.				May the IRS discuss this return with the preparer shown below (see instr.)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
	Signature of officer		Date			TREASURER
	Print/Type preparer's name <b>JACKIE SPEGELE, CPA</b>		Preparer's signature			Date <b>01/19/14</b>
	Firm's name ▶ <b>NUMERIC STRATEGIES, LLC</b>		Firm's EIN ▶ <b>27-5255980</b>			
<b>Paid Preparer's Use Only</b>	Firm's address ▶ <b>255 N. JEFFERSON ST., #100</b>				Phone no. <b>719-481-2623</b>	
	Firm's address ▶ <b>MONUMENT, CO 80132</b>					

---

FORM 1120-H	EXEMPT FUNCTION INCOME	STATEMENT	1
-------------	------------------------	-----------	---

---

---

DESCRIPTION	AMOUNT
-------------	--------

---

HOA MEMBERSHIP DUES

13,640.

OTHER FEES

1,275.

TOTAL TO FORM 1120-H, ITEM B

14,915.

---

FORM 1120-H	EXPENDITURES DESCRIBED IN 90% TEST	STATEMENT	2
-------------	------------------------------------	-----------	---

---

---

DESCRIPTION	AMOUNT
-------------	--------

---

HPOA RESERVE STUDY

1,180.

OPERATING EXPENSES

3,054.

TOTAL TO FORM 1120-H, ITEM C

4,234.



# 2013 TAX RETURN FILING INSTRUCTIONS

COLORADO FORM 112

FOR THE YEAR ENDING

DECEMBER 31, 2013

Prepared for	HIGH PINES OWNER'S ASSOCIATION 20434 KENNETH LAINER DR MONUMENT, CO 80132
Prepared by	NUMERIC STRATEGIES, LLC 255 N. JEFFERSON ST., #100 MONUMENT, CO 80132
To be signed and dated by	THE APPROPRIATE CORPORATE OFFICER(S).
Amount of tax	Total tax \$ 0.00 Less: payments and credits \$ 0.00 Plus: other amount \$ 0.00 Plus: interest and penalties \$ 0.00 NO PMT REQUIRED \$
Overpayment	Credited to your estimated tax \$ 0.00 Other amount \$ 0.00 Refunded to you \$ 0.00
Make check payable to	NOT APPLICABLE
Mail tax return and check (if applicable) to	COLORADO DEPARTMENT OF REVENUE DENVER, CO 80261-0006
Return must be mailed on or before	APRIL 15, 2014
Special Instructions	

**Colorado C Corporation**  
**Income Tax Form 112**

1019

Departmental Use Only

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

**2013**

-or-

Fiscal Year Beginning (MM/DD)	2013	Year Ending (MM/DD/YYYY)
-------------------------------	------	--------------------------



Name of Corporation <b>HIGH PINES OWNER'S ASSOCIATION</b>	Colorado Account Number •	
Address <b>20434 KENNETH LAINER DR</b>	FEIN • <b>84-1600503</b>	
City <b>MONUMENT</b>	State <b>CO</b>	ZIP <b>80132</b>
Final Return • <input type="checkbox"/>	If you are submitting a statement disclosing a listed or reported transaction, mark this box • <input type="checkbox"/>	

• **A. Apportionment of Income.** This return is being filed for:

- |  |  |
|--|--|
| <input checked="" type="checkbox"/> (42) A corporation not apportioning income;  | <input type="checkbox"/> (45) A corporation electing to pay a tax on its gross Colorado sales;                 |
| <input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using single-factor apportionment (Schedule SF required); | <input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;                           |
| <input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income using special regulation (Schedule SF required);          | <input type="checkbox"/> (47) Other appointment method, must be pre-approved by the department (fill in below) |

• **B. Separate/Consolidate/Combined Filing.** This return is being filed for:

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> A single corporation filing a separate return;  | <input type="checkbox"/> An affiliated group of corporations required to file a combined return (Schedule C required.);   |
| <input type="checkbox"/> An affiliated group of corporations electing to file a consolidated return. <b>Warning:</b> 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); | <input type="checkbox"/> 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 the nearest dollar

1. Federal taxable income from Federal form 1120 or 990-T	• 1	<72>80
2. Federal taxable income of companies not included in this return	• 2	0 00
3. Net federal taxable income, line 1 minus line 2	3	<72>80
<b>Additions</b>		
4. Federal net operating loss deduction	• 4	00
5. Colorado income tax deduction	• 5	00
6. Other additions, include explanation	• 6	00
7. Total of lines 3 through 6	7	<72>80

**Form 112****HIGH PINES OWNER'S ASSOCIATION****84-1600503**

1019



130112 21019

<b>Subtractions</b>			
8. Exempt federal interest	• 8		00
9. Excludable foreign source income	• 9		00
10. Colorado source capital gain (assets acquired on or after 5/9/94, held five years)	• 10		00
11. Other subtractions, include explanation	• 11		00
12. Total of lines 8 through 11	12	0	00
<b>Taxable Income</b>			
13. Modified federal taxable income, line 7 minus line 12	13	<72	00
14. Colorado taxable income before net operating loss deduction	• 14	<72	00
15. Colorado net operating loss deduction (May not exceed \$250,000)	• 15		00
16. Colorado taxable income, line 14 minus line 15	16	<72	00
17. Tax, 4.63% of the amount on line 16	• 17	0	00
<b>Credits</b>			
18. Total nonrefundable credits from line 22, Form 112CR (may not exceed tax on line 17)	• 18		00
19. Total Enterprise Zone credits used - as calculated, or from DR 1366 line 70	• 19		00
20. Net tax, line 17 minus lines 18 and 19	20	0	00
21. Recapture of prior year credits	• 21		00
22. Total of lines 20 and 21	22	0	00
23. Estimated tax and extension payments and credits	• 23	0	00
24. W-2G Withholding from lottery winnings	• 24		00
25. Innovative Motor Vehicle Credit from line 36 form DR 0617	• 25		00
26. Authorized Instream Flow Incentive Credit	• 26		00
27. Total of lines 23 through 26	27		00
28. Net tax due. Subtract line 27 from line 22	28		00
29. Penalty	• 29		00
30. Interest	• 30		00
31. Estimated tax penalty due	• 31		00
32. Total due. Enter the sum of lines 28 through 31	• 32	0	00

**Do Not Submit Federal Return, Forms or Schedules when Filing this Return**

**Form 112****HIGH PINES OWNER'S ASSOCIATION****84-1600503**

130112 31019

1019

<b>33.</b> Overpayment, line 27 minus line 22		<b>33</b>		00
<b>34.</b> Amount from line 33 to carry forward for future year estimated tax		• <b>34</b>		00
<b>35.</b> Amount from line 33 to be refunded		• <b>35</b>		00
<div style="display: flex; justify-content: space-between;"><div><b>Direct Deposit</b></div><div>Routing Number <input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/></div><div>Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</div></div> <div style="display: flex; justify-content: space-between; margin-top: 5px;"><div>Account Number <input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/><input type="text" value=""/></div></div>				
Pay electronically at <a href="http://www.Colorado.gov/RevenueOnline">www.Colorado.gov/RevenueOnline</a> or <b>Mail and Make Checks Payable to:</b> Colorado Department of Revenue Denver, CO 80261-0006				
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.				
<b>C.</b> The corporation's books are in care of:				
Last Name		First Name	Middle Initial	Phone Number
Address		City		State ZIP
<b>D.</b> Business code number per federal return (NAICS)		<b>E.</b> Year corporation began doing business in Colorado		
•		•		
<b>F.</b> May the Colorado Department of Revenue discuss this return with the paid preparer shown below (see instructions)			• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>G.</b> Kind of business in detail				
<b>H.</b> 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 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 type="checkbox"/> No	
Last Name of person or firm preparing return		First name	Middle Initial	
• <b>SPEGELE CPA</b>		• <b>JACKIE</b>	•	
Address of person or firm preparing return			Phone Number	
• <b>255 N. JEFFERSON ST., #100</b>			• <b>719-481-2623</b>	
City			State	ZIP
• <b>MONUMENT</b>			• <b>CO</b>	• <b>80132</b>
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 and Title of Officer			Date (MM/DD/YY)	
<b>TREASURER</b>			<b>01/19/14</b>	