Form **1120-H**

Department of the Treasury
Internal Revenue Service

U.S. Income Tax Return for Homeowners Associations

For calendar year 2025 or tax year beginning _____, 2025, ending _____, 20____
Go to *www.irs.gov/Form1120H* for instructions and the latest information.

OMB No. 1545-0123

2025

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

Name	Employer identification number
Wilderun Homeowners Association	71-0956236
Number and street. If a P.O. box, see instructions.	Room or suite number
3726 72nd Ave NE	
City or town: Marysville / State or province: WA / Country: USA / ZIP or foreign postal code: 98270	Date association formed: 11/19/2002

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	29,850
C	Total expenditures made for purposes described in 90% expenditure test. See instructions	C	15,034
D	Association's total expenditures for the tax year. See instructions	D	15,034
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	2	564
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	564

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	
17	Taxable income before specific deduction of $100. Subtract line 16 from line 8	17	564
18	Specific deduction of $100	18	$100

Tax and Payments

19	**Taxable income.** Subtract line 18 from line 17	19	464
20	Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)	20	139
21	Tax credits (see instructions)	21	
22	**Total tax.** Subtract line 21 from line 20. See instructions for recapture of certain credits	22	139
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	139
25	**Overpayment.** Subtract line 22 from line 23g	25	
26	Enter portion of line 25 you want: **a Credited to 2026 estimated tax** _____ **b Refunded**	26b	

c Routing number ☐☐☐☐☐☐☐☐☐ **d** Type: ☐ Checking ☐ Savings

e Account number ☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐☐

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 | HOA Secretary — Title

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
Firm's name			Firm's EIN	
Firm's address			Phone no.	