## Form **1120-H**

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

2024

OMB No. 1545-0123

Department of the Treasury Internal Revenue Service

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

For cal	endar y	ear 2024 or tax year beginnir	ng		, 202	24, and	ending				, 20	
	Name							Employer ic	dentifi	cation nu	ımber	
TYPE OR	Number, street, and room or suite no. If a P.O. box, see instructions.							Date association formed				
PRIN'		r town, state or province, country, a	nd ZIP or fo	reign postal code								
Check	if: (1	I) 🗌 Final return	(2) N	lame change	(3)	Addre	ess char	nge	(4)	) $\square$ An	nended return	
Α	Check ty	/pe of homeowners association:			nt association	Reside	ential real	estate assoc	ciation	□ Tin	neshare association	
В		xempt function income. Mus								В		
С	Total expenditures made for purposes described in 90% expenditure test. See instructions									С		
D		ation's total expenditures for		•						D		
Е										E		
E Tax-exempt interest received or accrued during the tax year												
1 Dividends												
2		e interest								2		
3		rents								3		
4		oyalties								4		
5		gain net income (attach Sch								5		
6		n or (loss) from Form 4797, I								6		
7	_	ncome (excluding exempt fu		•						7		
8										8		
	Gross income (excluding exempt function income). Add lines 1 through 7											
9		· ,						•		9	001110)	
10		and maintenance								10		
11	•									11		
12		and licenses								12		
13	Interest									13		
14										14		
15		iation (attach Form 4562) .								15		
	Other deductions (attach statement)									16		
16		e income before specific dec	-									
17 18										17	\$100	
10	Specific	c deduction of \$100		Tax and P	avmente	• • •			•	10	\$100	
19	Tayahl	e income. Subtract line 18 f	rom lino							19		
20										20		
21	Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)							21				
22	Tax credits (see instructions)							•	22			
23a					•	1	23a		•	22		
zsa b	, , , , , , , , , , , , , , , , , , , ,											
c d	Tax deposited with Form 7004											
	Credit for tax paid on undistributed capital gains (attach Form 2439)											
e f				•		1	23e			-		
		e payment election amount f				L	23f			02-		
g	_	ayments and credits. Com		_					•	23g		
24 25		<b>it owed.</b> Subtract line 23g fr							•	24		
25 26	_	<b>syment.</b> Subtract line 22 from		_				 Pofus	ded	26		
	Enter amount of line 25 you want: <b>Credited to 2025 estimated tax</b> Refunded  Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of										owledge and belief it i	
Sign	true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.											
Here									IRS discuss this return preparer shown below?			
пеге										ictions. Yes No		
	Oignatur	Print/Type preparer's name		Preparer's signatur			Date	•		. $\Box$	<sub>£</sub> PTIN	
Paid		Time Type preparer straine		i reparer s signatur	•		Date	•	1	ck it -employe	·	
Prepa									1			
Use (	Only Firm's name Firm's											
	Firm's address							Phone no.				