

Form **1120-H**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return
for Homeowners Associations**

OMB No. 1545-0127

2013► Information about Form 1120-H and its separate instructions is at www.irs.gov/form1120h.

For calendar year 2013 or tax year beginning , 2013, and ending ,

TYPE OR PRINT	Name	Employer identification number
	Mill Creek South Homeowners Association, Inc	54-1636910
	Number, street, and room or suite no. If a P.O. box, see instructions.	Date association formed
	PO Box 1283	
	City or town, state or province, country and ZIP or foreign postal code	
	Charlottesville VA 22902	08/18/92

Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended returnA Check type of homeowner's association: ☐ Condominium management association ☒ Residential real estate association ☐ Timeshare association

B Total exempt function income. Must meet 60% gross income test (see instructions)	B	19,133.
C Total expenditures made for purposes described in 90% expenditure test (see instructions)	C	18,170.
D Association's total expenditures for the tax year (see instructions)	D	18,564.
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	13.
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	13.

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) See Other Deductions Statement	15	394.
16 Total deductions. Add lines 9 through 15	16	394.
17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8	17	-381.
18 Specific deduction of \$100	18	\$100.

Tax and Payments

19 Taxable income. Subtract line 18 from line 17	19	-481.
20 Enter 30% of line 19. (Timeshare associations, enter 32% of line 19.)	20	
21 Tax credits (see instructions)	21	
22 Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits	22	
a 2012 overpayment credited to 2013. 23 a		
b 2013 estimated tax payments. 23 b	c Total ▶ 23 c	
d Tax deposited with Form 7004 23 d		
e Credit for tax paid on undistributed capital gains (attach Form 2439) 23 e		
f Credit for federal tax paid on fuels (attach Form 4136) 23 f		
g Add lines 23c through 23f. 23 g		
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 2014 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	Title

May the IRS discuss this return with the preparer shown below (see instrs)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
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Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check self-employed <input checked="" type="checkbox"/> if	PTIN
	Edwina W Webster		02/25/14		P00233394
	Firm's name ▶ EDWINA W WEBSTER CPA PLLC	Firm's EIN ▶ 56-2025684			
	Firm's address ▶ 220 E MEADOW RD STE 9 EDEN NC 27288-3416	Phone no. (336) 627-7011			

BAA For Paperwork Reduction Act Notice, see separate instructions.

CPCA3001 11/14/13

Form 1120-H (2013)

Form 1120H, Page 1, Line 15
Other Deductions Statement

Professional	394.
Total	394.

FORM 500

Department of Taxation
P.O. Box 1500
Richmond, VA 23218-1500

2013 Virginia Corporation Income Tax Return



FISCAL or

SHORT Year Filer: Beginning Date _____, _____; Ending Date _____, _____

Official Use Only

☐ Short Year Return ☐ Change in Accounting Period

 By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer. ☐

Federal Employer ID Number 54-1636910		Check if: <input type="checkbox"/> Initial Filer	
Name Mill Creek South Homeowners Association, Inc		<input type="checkbox"/> Name Change	
Mailing Address PO Box 1283		<input type="checkbox"/> Mailing Address Change	
City or Town Charlottesville		State VA	ZIP Code 22902
Physical Address (if different from Mailing Address)		Entity Type Code CC	
Physical City or Town	State	ZIP Code	NAICS 531390
Date Incorporated 08/18/92	State or Country of Incorporation VA	Description of Business Activity Homeowners Association	

Check Applicable Boxes

- ☐ Consolidated – Sch 500AC Attached
- ☐ Combined – Sch 500AC Attached
- ☐ Change in Filing Status
- ☐ Multistate Sch 500A Attached
- ☐ Schedule 500AB Attached
- ☐ Nonprofit Corporation

Final Return

- ☐ Final Return – Check here and applicable boxes below.
- ☐ Withdrawn
- ☐ Dissolved – No longer liable for tax.
Dissolved Date _____
- ☐ Merged
Merged Date _____
- ☐ Merged FEIN # _____
- ☐ S Corp Effective _____

Corporate Telecommunications Company

Enter amount from Form 500T, Line 7: _____ .00

Noncorporate Telecommunications Company
 Check box and enter amount from Form 500T, Line 10 ☐ _____ .00
Electric Supplier Company

Enter amount from Sch 500EL, Line 7 or 14: _____ .00

Amended Return

Complete Form 500 and Schedule 500ADJ. Attach an explanation of changes to income and modifications.

DO NOT FILE THIS FORM TO CARRY BACK A NET OPERATING LOSS. File Form 500NOLD.

- ☐ Amended Return – Check here and other applicable boxes.
- ☐ Federal Audit – Attach copy of IRS final determination.
- ☐ Schedule 500A Changes
- ☐ Schedule 500ADJ Changes

- ☐ Nonrefundable or Refundable Credit Change
- ☐ Schedule 500AB Changes
- ☐ Capital Loss Carryback
- ☐ Other – Attach explanation.

Questions and Related Information

A Have you made any payments to an affiliated corporation or a related individual or other related entity for interest, royalties or other expenses related to intangible property (patents, trademarks, copyrights and similar intangible property)? If yes, complete and attach Schedule 500AB.

Enter Exception amount from Schedule 500AB, Line 8 _____ .00

B Coalfield Employment Enhancement Tax Credit earned from Form 306, Line 11. _____ .00

C If a net operating loss deduction was claimed in computing federal taxable income on the U.S. Corporation Income Tax Return, provide the requested information. If a NOL results from a merger, enter below the FEIN of the company generating the NOL prior to merger date.

FEIN _____

(If there are NOL's for more than one year, attach a schedule)

D If Pass-Through Entity Withholding is claimed, enter the number of Schedule VK-1's and complete and attach Schedule 500ADJ, Page 2.

E Has your federal income tax liability been redetermined with the IRS and finalized for any prior year(s) that has not previously been reported to the Department? If Yes, provide the years.

Year(s) _____

F Location of the Corporation's books 619 E High Street, Charlottesville, VA 22902

 Contact for Corporation's books David Robinson Contact Telephone Number (434) 977-3903

2013 Virginia Form 500

Federal Employer ID Number 54-1636910Page 2 Mill Creek South Homeowners Association, Inc**INCOME**

1	Federal taxable income (from attached federal return)	1	<u>-481 .00</u>
2	Total Additions from Schedule 500ADJ, Section A, Line 7	2	<u>0 .00</u>
3	Total (add Lines 1 and 2)	3	<u>-481 .00</u>
4	Total Subtractions from Schedule 500ADJ, Section B, Line 10	4	<u>.00</u>
5	Balance (subtract Line 4 from Line 3)	5	<u>-481 .00</u>
6	Savings and Loan Association's Bad Debt Deduction (see Instructions)	6	<u>.00</u>
7	Virginia Taxable Income (subtract Line 6 from Line 5)	7	<u>-481 .00</u>

TAX COMPUTATION

8	Multistate Corporation — If business conducted within and without VA (Multistate Corporation), attach Schedule 500A and complete Lines 8(a) through 8(d). If entire business conducted in VA, skip to Line 9.		
(a)	Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j)	8 (a)	<u>.00</u>
(b)	Apportionment factor from Schedule 500A, Section B, Line 1 or Line 2(g)	8 (b)	<u>%</u>
(c)	Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c)	8 (c)	<u>.00</u>
(d)	Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e)	8 (d)	<u>.00</u>
9	Income tax [6% of Line 7 or 6% of Line 8(a)]	9	<u>0 .00</u>

PAYMENTS AND CREDITS

10	Nonrefundable Tax Credits: Enter the amount from Schedule 500CR, Part XXX, Line 134.	10	<u>.00</u>
11	Adjusted Corporate Tax (subtract Line 10 from Line 9)	11	<u>0 .00</u>
12	2013 estimated Virginia income tax payments including overpayment credit from 2012	12	<u>.00</u>
13	Extension payment	13	<u>.00</u>
14	Refundable Tax Credits from Schedule 500CR, Part XXXIV, Line 142	14	<u>.00</u>
15	Pass-Through Entity total withholding from Schedule 500ADJ, Section D	15	<u>.00</u>
16	Total payments and credits (add Lines 12 through 15)	16	<u>.00</u>

REFUND OR TAX DUE

17	Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11)	17	<u>.00</u>
18	Penalty (see Instructions)	18	<u>.00</u>
19	Interest (see Instructions)	19	<u>.00</u>
20	Additional charge from Form 500C, Line 17 (attach Form 500C)	20	<u>0 .00</u>
21	Total due (add Lines 17 through 20)	21	<u>.00</u>
22	Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16)	22	<u>.00</u>
23	Amount to be credited to 2014 estimated tax	23	<u>.00</u>
24	Amount to be refunded (subtract Line 23 from Line 22)	24	<u>.00</u>

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act, of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct, and complete return, made in good faith, for the taxable year stated, pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than taxpayer, their declaration is based on all information of which they have any knowledge.

(Date)	(Signature of Officer)	(Title)
	(Printed Name of Officer)	(Phone Number)

02/25/14	Edwina W Webster CPA PLLC 3366277011	EDWINA W WEBSTER CPA PLLC
(Date)	Preparer's Name and Firm Name	220 E MEADOW RD STE 9
	(336) 627-7011	EDEN NC 27288-3416
	Phone number	(Address)

Preparer's FEIN, PTIN or SSN P00233394Approved Vendor Code 1030

Name as shown on Virginia return Mill Creek South Homeowners Association, Inc Federal Employer ID Number 54-1636910**Section A – Additions to Federal Taxable Income**

1	Fixed-Date Conformity Addition (depreciation-see instructions)	1	.00
2	Fixed-Date Conformity Addition (other-see instructions)	2	0 .00
3	Taxable Addition from Schedule 500 AB, Line 10	3	.00
4	Net Income tax and other taxes that are based on, measured by or computed with reference to net income	4	.00
5	Interest on state obligations other than Virginia	5	.00
6	Other Additions to federal taxable income		
	Code	Amount	
	6 a	.00	
	6 b	.00	
	6 c	.00	
7	Total Additions (Add Lines 1-5 and 6a-6c. Enter here and on Form 500, Line 2.)	7	0 .00

Section B – Subtractions From Federal Taxable Income

1	Fixed-Date Conformity Subtraction (depreciation-see instructions)	1	.00
2	Fixed-Date Conformity Subtraction (other-see instructions)	2	.00
3	Income from obligations or securities of the U.S. exempt from state income taxes but not from federal income taxes	3	.00
4	Foreign dividend gross-up (IRC Section 78).	4	.00
5	Refund or credit of income taxes included in federal taxable income	5	.00
6	Subpart F Income (IRC Section 951)	6	.00
7	Foreign source income subtraction allowed by Virginia Code Section 58.1-402 C 8. (see instructions for limitations)	7	.00
8	Dividends received from corporations in which the recipient owns 50% or more of the voting stock, and to the extent remaining in federal taxable income	8	.00
9	Other Subtractions from federal taxable income		
	Code	Amount	
	9 a	.00	
	9 b	.00	
	9 c	.00	
10	Total Subtractions (Add Lines 1-8 and 9a-9c. Enter here and on Form 500, Line 4.)	10	.00

Section C – Amended Return

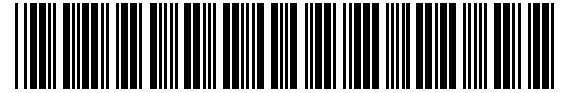
If you are filing an amended return, complete Section C to determine if you will receive an additional refund or if you need to make an additional payment.

1	Add amount paid with original return, plus additional tax paid after it was filed (Do not include amount paid from Line 20, additional charge from Form 500C.)	1	.00
2	Add Line 1 from above and Line 16 from Form 500 and enter here	2	.00
3	Overpayment, if any, as shown on original return or as previously adjusted	3	.00
4	Subtract Line 3 from Line 2	4	.00
5	If Line 4 above is less than Line 11 on amended Form 500, subtract Line 4 above from Line 11 on amended Form 500. This is the Tax You Owe	5	.00
6	Refund. If Line 11 on amended Form 500, is less than Line 4 above, subtract Line 11 on amended Form 500, from Line 4 above. This is the Tax You Overpaid	6	.00

Explanation of Changes to Income and Modifications

Attach explanation for amending return. Provide the Line reference from the Form 500 for which a change is reported, and give reason for each change. Show any computation in detail and attach any applicable schedules.

Attach Schedule 500ADJ to Your Virginia Corporation Return, Form 500.



Name as shown on Virginia return Mill Creek South Homeowners Association, Inc Federal Employer ID Number 54-1636910

Section D – Schedule of VK-1 Withholding

If you are claiming withholding on Form 500, Line 15 provide the information below.

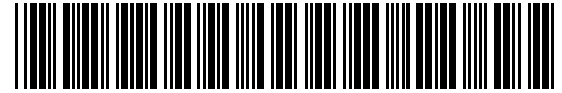
List Pass-Through Entity Withholding from Virginia Schedules VK-1.

Pass-Through Entity FEIN	Withholding Amount	Recipient FEIN (Consolidated/Combined Filers Only)
Total Withholding ▶		

Attach Schedule 500ADJ to Your Virginia Corporation Return, Form 500.

**2013 Virginia
Schedule 500FED**

**Schedule of Federal
Line Items**



Name as shown on Virginia return MILL CREEK SOUTH HOMEOWNERS ASSOCIATION, INC

Federal Employer ID Number 541636910

Form 1120 — Deductions and Taxable Income

1	Domestic Production Activities Deduction	1	<u>.00</u>
2	Federal Taxable Income before NOL and Special Deductions	2	<u>.00</u>
3	Net Operating Loss Deduction	3	<u>.00</u>
4	Special Deductions	4	<u>.00</u>
5	Federal Taxable Income after NOL and Special Deductions	5	<u>.00</u>

Form 1120, Schedule C — Dividends and Special Deductions

6	Subpart F Income	6	<u>.00</u>
7	Foreign Dividend Gross-Up	7	<u>.00</u>

Form 1120, Schedule K or M-3

8	Tax Exempt Interest	8	<u>.00</u>
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Form 5884

9	Salaries and Wages not deducted due to the WOTC	9	<u>.00</u>
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Form 4562 — Special Depreciation Allowance and Other Depreciation

10	Special depreciation allowance for qualified property placed in service during the taxable year	10	<u>.00</u>
11	Property subject to 168(f)(1) election	11	<u>.00</u>
12	Other depreciation	12	<u>.00</u>

Form 1118, Schedule A, Income or Loss Before Adjustments — Gross Income or Loss

13	Total: Deemed Dividends (Exclude Gross-up)	13	<u>.00</u>
14	Total: Deemed Dividend (Gross-up)	14	<u>.00</u>
15	Total: Other Dividends (Exclude Gross-up)	15	<u>.00</u>
16	Total: Other Dividends (Gross-up)	16	<u>.00</u>
17	Total: Interest	17	<u>.00</u>
18	Total: Gross Rents, Royalties, and License Fees	18	<u>.00</u>
19	Total: Gross Income from Performance of Services	19	<u>.00</u>
20	Total: Other	20	<u>.00</u>
21	Total: Total Gross Income or Loss from Outside The U.S.	21	<u>.00</u>

Form 1118, Schedule A, Income or Loss Before Adjustments — Deductions

22	Total: Definitely Allocable — Rental, Royalty, and Licensing Expenses — Depreciation, Depletion, and Amortization	22	<u>.00</u>
23	Total: Definitely Allocable — Rental, Royalty, and Licensing Expenses — Other Expenses	23	<u>.00</u>
24	Total: Definitely Allocable — Expenses Related to Gross Income From Performance of Services	24	<u>.00</u>
25	Total: Definitely Allocable — Other Definitely Allocable Deductions	25	<u>.00</u>
26	Total: Total Definitely Allocable Deductions	26	<u>.00</u>
27	Total: Apportioned Share of Deductions Not Definitely Allocable	27	<u>.00</u>
28	Total: Net Operating Loss Deduction	28	<u>.00</u>
29	Total: Total Deductions	29	<u>.00</u>

Form 1118, Schedule A, Income or Loss Before Adjustments — Total Income

30	Total: Total Income or (Loss) Before Adjustments	30	<u>.00</u>
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Attach Schedule 500FED to Your Virginia Corporation Return, Form 500.

Schedule 500FED does not replace the requirement to attach a complete federal Form 1120 to your Virginia return.