

**States Western**- Alabama, Alaska, Arizona, Arkansas, California, Colorado, Florida, Hawaii, Idaho, Iowa, Kansas, Louisiana, Minnesota, Mississippi, Missouri, Montana, Nebraska, Nevada, New Mexico, North Dakota, Oklahoma, Oregon, South Dakota, Texas, Utah, Washington, Wyoming



## Where to file Section

**\*If Association's Year-end is after December 31, 2021 and month end November 30, 2022 or earlier and no extension filed**

**FORM 1120-H** - U.S. Income Tax Return for Homeowners Associations. A board officer of the Association must sign, date and put their title on the return.

The tax return should then be mailed to the IRS at the following address:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0012

**\*If Association's Year-end is after December 31, 2021 and month end November 30, 2022 or earlier and extension filed**

**FORM 1120-H** - U.S. Income Tax Return for Homeowners Associations. A board officer of the Association must sign, date and put their title on the return.

The tax return should then be mailed to the IRS at the following address include a copy of the extension Form 7004 Application for Automatic Extension of Time to File with the return.

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201-0012

## When to file Section

Generally, an association must file Form 1120-H by the 15th day of the 4th month after the end of its tax year.

However, an association with a fiscal year ending June 30 must file by the 15th day of the 3rd month after the end of its tax year. An association with a short tax year ending any time in June will be treated as if the short year ended on June 30, and must file by the 15th day of the 3rd month after the end of its tax year.

If the due date falls on a Saturday, Sunday, or legal holiday, the association may file on the next business day.

## Amount Due Section

**\*No tax due with return wording if line 24 is \$0**

There is no tax due with this return.

**\*Line 26 is greater than \$0**

The Association will be refunded \$\_\_\_\_\_ and the payment will be sent to the mailing address listed on the return

**\*Tax due with return wording if line 24 is greater than \$0**

There is \$\_\_\_\_\_ due with this return. Tax payments may be made with the U.S. Department of the Treasury at <https://www.eftps.gov/eftps/> or with the Association's financial institution.