



NEWMAN
Certified Public Accountant, PC

**10900 N.E. 4th Street, Suite 2300
Bellevue, WA 98004**

May 18, 2026

CONFIDENTIAL

Whipple Creek Place Homeowners
Association
12503 SE Mill Plain Suite 260
Vancouver, WA 98684

Dear Client:

We have prepared the following 2025 return(s) for the year ended December 31, 2025 from the information provided to us:

U.S. Income Tax Return for Homeowners Associations (Form 1120-H)

Please review these items carefully to ensure that there are no omissions or misstatements.

The Filing Instructions for the 2025 return(s) begin on the next page. Please review these instructions carefully to ensure that all payment and filing deadlines are met.

If you have any questions, please do not hesitate to call.

Sincerely,

Newman Certified Public Accountant, PC.

Jeremy Newman, CPA
Newman Certified Public Accountant, PC

Enclosures

Federal Filing Instructions

Your Form 1120-H for tax period ending December 31, 2025 shows a total overpayment of \$275, all of which is to be credited to your estimated tax liability for the coming year.

The IRS mandates electronic tax payments for corporations. Check payments are often misapplied. If you are making a tax payment, visit www.irs.gov/payments for a list of authorized payment methods.

Important: Your return will be filed electronically with the IRS once the signed e-file authorization form has been received by this office. Your return is not complete until then. The return does not need to be mailed.

You are using the Personal Identification Number (PIN) for signing your return electronically. **Form 8879-CORP, E-file Authorization for Corporations** should be signed, dated and titled by an authorized board member of the corporation.

The tax return is due **October 15, 2026**. Please return the signed Form 8879-CORP to the Newman Engagement Hub, if applicable, otherwise email to efile@hoacpa.com

Your **Federal estimated tax payments** for the following tax year are:

<u>Due Date</u>	<u>Payment Amount</u>	<u>Tax Period</u>
4/15/2026	\$0	12/31/2026
6/15/2026	\$800	12/31/2026
9/15/2026	\$400	12/31/2026
12/15/2026	\$400	12/31/2026

The total amount of Federal estimated tax payments is **\$1,600**. For proper payment application, be sure to select the "Tax Period" year from the schedule when making each payment. Failure to follow the proper procedures when making a tax payment may result in an IRS notice being sent to you.

Reminders for the estimated federal tax installments will not be sent to you. Therefore you should establish your own reminder system for making timely deposits.

Form **8879-CORP**
(Rev. December 2024)

Department of the Treasury
Internal Revenue Service

E-file Authorization for Corporations
For calendar year **2025** , or tax year beginning _____ , ending _____
For use with Form 1120 series returns.
Do not send to the IRS. Keep for your records.
Go to www.irs.gov/Form8879CORP for the latest information.

OMB No. 1545-0123

Name of corporation
Whipple Creek Place Homeowners

Employer identification number
20-4254722

Part I Information (Whole dollars only)

1	Total income (Form 1120, line 11)	1	
2	Total income (Form 1120-F, Section II, line 11)	2	
3	Total income (loss) (Form 1120-S, line 6)	3	
4	Total income (Form 1120 H , line 8)	4	7,462

Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's electronic income tax return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

Officer's PIN: check one box only

☒ I authorize **Newman Certified Public Accountant,** to enter my PIN **12345** as my signature

ERO firm namedo not enter all zeros

on the corporation's electronically filed income tax return.

☐ As an officer of the corporation, I will enter my PIN as my signature on the corporation's electronically filed income tax return.

Officer's signature _____ Date _____ Title _____

Print Name: _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

30547654321
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS *e-file* Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature **Jeremy Newman** Date _____

ERO Must Retain This Form — See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So