

A Check if: 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	Name COTTON RANCH HOMEOWNERS ASSOCIATION <hr/> Number, street, and room or suite no. If a P.O. box, see instructions PO BOX 192 City or town, state or province, country and ZIP or foreign postal code GYPSUM CO 81637	B Employer identification number 84-1354453 C Date incorporated 02-13-1996 D Total assets (see instructions) \$ _____
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		

Income	1a	Gross receipts or sales	1a	123,119	
	1b	Returns and allowances	1b		
	1c	Balance. Subtract line 1b from line 1a			123,119
	2	Cost of goods sold (attach Form 1125-A)			
	3	Gross profit. Subtract line 2 from line 1c			123,119
	4	Dividends and inclusions (Schedule C, line 23)			
	5	Interest			7,099
	6	Gross rents			
	7	Gross royalties			
	8	Capital gain net income (attach Schedule D (Form 1120))			
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			
10	Other income (see instructions - attach statement)	Statement #1		9,776	
11	Total income. Add lines 3 through 10			139,994	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (see instructions - attach Form 1125-E)			
	13	Salaries and wages (less employment credits)			
	14	Repairs and maintenance			3,582
	15	Bad debts			
	16	Rents			
	17	Taxes and licenses	Wks Tax/Lic		688
	18	Interest (see instructions)			
	19	Charitable contributions			
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			
	21	Depletion			
	22	Advertising			
	23	Pension, profit-sharing, etc., plans			
	24	Employee benefit programs			
	25	Reserved for future use			
	26	Other deductions (attach statement)	Statement #5		135,724
	27	Total deductions. Add lines 12 through 26			139,994
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			0
29a	Net operating loss deduction (see instructions)	29a			
29b	Special deductions (Schedule C, line 24)	29b			
29c	Add lines 29a and 29b				
Tax, Refundable Credits, & Payments	30	Taxable income. Subtract line 29c from line 28. See instructions			0
	31	Total tax (Schedule J, Part I, line 11)			0
	32	2020 net 965 tax liability paid (Schedule J, Part II, line 12)			
	33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)			
	34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>			
	35	Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed			
	36	Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid			
37	Enter amount from line 36 you want: Credited to 2021 estimated tax ▶ Refunded ▶				

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.

Sign Here ▶ Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below? See instructions. Yes No

Paid Preparer Use Only	Print/Type preparer's name LINDSAY GREMMER, CPA	Preparer's signature <i>Lindsay Gremer</i>	Date 03-01-2021	Check <input type="checkbox"/> if self-employed	PTIN P01063919
	Firm's name ▶ VAIL FINANCIAL SERVICES	Firm's EIN ▶ 26-1643760		Phone no.	
	Firm's address ▶ PO BOX 5907 EAGLE CO 81631	(970) 328-0354			

Schedule C Dividends, Inclusions, and Special Deductions (see instructions)		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		See instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	Subtotal. Add lines 1 through 8. See instructions for limitations		See instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		See instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI)(attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	Total dividends and inclusions. Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	Total special deductions. Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

Schedule J Tax Computation and Payment (see instructions)

Part I - Tax Computation

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>	
2	Income tax. See instructions		0
3	Base erosion minimum tax amount (attach Form 8991)		
4	Add lines 2 and 3		0
5a	Foreign tax credit (attach Form 1118)	5a	0
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	0
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	0
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method - completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method - income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Interest/tax due under Section 453A(c) and/or Section 453(l)	9f	
g	Other (see instructions - attach statement)	9g	
10	Total. Add lines 9a through 9g	10	
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0

Part II - Section 965 Payments (see instructions)

12	2020 net 965 tax liability paid from Form 965-B, Part II, column (k), line 4. Enter here and on page 1, line 32	12	
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Part III - Payments, Refundable Credits, and Section 965 Net Tax Liability

13	2019 overpayment credited to 2020	13	
14	2020 estimated tax payments	14	
15	2020 refund applied for on Form 4466	15	()
16	Combine lines 13, 14, and 15	16	
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	Total payments. Add lines 16, 17, and 18	19	
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Reserved for future use	20c	
d	Other (attach statement - see instructions)	20d	
21	Total credits. Add lines 20a through 20d	21	
22	2020 net 965 tax liability from Form 965-B, Part I, column (d), line 4. See instructions	22	
23	Total payments, credits, and section 965 net tax liability. Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	

Schedule K Other Information (continued from page 4)

Table with 3 columns: Question, Yes, No. Contains 26 numbered questions regarding tax receipts, UTP, Form 1099, ownership changes, and disallowed deductions. Includes monetary values like \$0 and \$250,000.

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach statement)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings-Appropriated (attach statement)				
25	Retained earnings-Unappropriated				
26	Adjustments to shareholders' equity (attach statement)				
27	Less cost of treasury stock	()		()	
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$ _____	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize): _____				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$ _____		a	Depreciation \$ _____	
b	Charitable contributions \$ _____		b	Charitable contributions \$ _____	
c	Travel and entertainment \$ _____				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)-line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Schedule L, Line 25)

1	Balance at beginning of year		5	Distributions:	
2	Net income (loss) per books			a Cash	
3	Other increases (itemize): _____			b Stock	
				c Property	
4	Add lines 1, 2, and 3		6	Other decreases (itemize): _____	
			7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	

Federal Supporting Statements

2020 PG01

Name(s) as shown on return

Tax ID Number

COTTON RANCH HOMEOWNERS ASSOCIATION

84-1354453

FORM 1120 - LINE 10 - OTHER INCOME

Statement #1

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ADMINISTRATION FEE	1,367
COMPLIANCE FEE	1,200
DESIGN FEE	4,759
PROPERTY STATEMENT PREP FEE	2,450

TOTAL	<u><u>9,776</u></u>

FORM 1120 - LINE 26 - OTHER DEDUCTIONS

PG01
Statement #5

<u>DESCRIPTION</u>	<u>AMOUNT</u>
ACCOUNTING COST	44,282
BANK CHARGES	3
COMPUTER	332
INSURANCE	3,913
LEGAL AND PROFESSIONAL	5,054
OFFICE EXPENSE	799
UTILITIES	459
BILLING EXPENSE	2,662
COVENANT ENFORCEMENT	12,900
LANDSCAPING	10,000
OTHER ADMINISTRATIVE EXPENSES	9,930
SNOW REMOVAL	13,150
SOCIAL FUNCTIONS	761
WATER	4,320
PRIOR YEAR ASSESSMENTS IN EXCESS OF DEDUCTIONS	(13,724)
CURRENT YEAR ASSESSMENTS IN EXCESS OF DEDUCTIONS	40,883

TOTAL	<u><u>135,724</u></u>

Name: Cotton Ranch Homeowners' Association
 ID Number: 84-1354453
 Year Ended: December 31, 2020

FORM 1120 - STATEMENT NO. 1

<u>INCOME:</u>	<u>TOTAL</u>	<u>Membership</u>	<u>Non-Membership</u>
Assessments	121,547	121,547	
Finance Charges	1,572	1,572	
Interest	7,099		7,099
Other Income:			
Administration Fee	1,367	1,367	
Compliance Fee	1,200	1,200	
Design Fee	4,759	4,759	
Property Statement Prep Fee	2,450	2,450	
Total Other Income	9,776	9,776	-
Total Income	139,994	132,895	7,099
 <u>EXPENSES:</u>			
Repairs and maintenance	3,582	3,582	
Taxes	688	688	
 <u>OTHER DEDUCTIONS:</u>			
Accounting	44,282	37,183	7,099
Bank Fees	3	3	
Billing Expense	2,662	2,662	
Covenant Enforcement	12,900	12,900	
Insurance	3,913	3,913	
Landscaping	10,000	10,000	
Legal Fees	5,054	5,054	
Office Expense	799	799	
Other Administrative Expenses	9,930	9,930	
Snow Removal	13,150	13,150	
Social Functions	761	761	-
Utilities	459	459	
Water	4,320	4,320	
Website	332	332	
Prior year assessments in excess of deductions	(13,724)	(13,724)	
Current year assessments in excess of deductions	40,883	40,883	
Total - Other deductions	135,724	128,625	7,099
TOTAL DEDUCTIONS	139,994	132,895	7,099
NET INCOME - FEDERAL TAXABLE INCOME	0	(0)	0
less: Net operating loss (FEDERAL)	0	0	0
FEDERAL TAXABLE INCOME	0	0	0

In accordance with Revenue Ruling 70-604, assessments in excess of expenditures are returned to owners or applied against subsequent years' assessments and are not taxable income to the corporation.



200112 11024

2020 Colorado C Corporation Income Tax Return

Do not submit federal return, forms or schedules when filing this return.

(0023)

Fiscal Year Beginning (MM/DD/20)		Year Ending (MM/DD/YY)	
Name of Corporation		Colorado Account Number	
COTTON RANCH HOMEOWNERS ASSOCIATION			
Address		Federal Employer ID Number	
PO BOX 192		84-1354453	
City	State	ZIP	
GYPSUM	CO	81637	
<input type="checkbox"/> Mark for Final Return		<input type="checkbox"/> If you are submitting a statement disclosing a listed or reported transaction, mark this box	
A. Apportionment of Income. This return is being filed for:			
<input checked="" type="checkbox"/> (42) A corporation not apportioning income;		<input type="checkbox"/> (45) A corporation electing to pay a tax on its gross Colorado sales;	
<input type="checkbox"/> (43) A corporation engaged in interstate business apportioning income using receipts-factor apportionment (DR 0112RF required);		<input type="checkbox"/> (46) A corporation claiming an exemption under P.L. 86-272;	
<input type="checkbox"/> (44) A corporation engaged in interstate business apportioning income using special regulation (DR 0112RF required);		<input type="checkbox"/> (47) Other apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);	
B. Separate/Consolidated/Combined Filing. This return is being filed for:			
<input checked="" type="checkbox"/> A single corporation filing a separate return;		<input type="checkbox"/> An affiliated group of corporations required to file a combined return (Schedule C required);	
<input type="checkbox"/> An affiliated group of corporations electing to file a consolidated report. Warning: such election is binding for four years. If your election was made in a prior year, enter the year of election in line below. (Schedule C required);		<input type="checkbox"/> An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required);	
<input type="checkbox"/> Enter the year of election (YYYY)			
Federal Taxable Income			Round to nearest dollar
1. Federal taxable income from Federal form 1120 or 990-T	• 1	0	00
2. Federal taxable income of companies not included in this return	• 2		00
3. Net federal taxable income, subtract line 2 from line 1	3		00
Additions			
4. Federal net operating loss deduction	• 4		00
5. Colorado income tax deduction	• 5		00
6. Business Interest Expense Deduction Addback (see instructions).	• 6		00



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DR 0112 (11/09/20)
COLORADO DEPARTMENT OF REVENUE
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Form 112

Name	Account Number
COTTON RANCH HOMEOWNERS ASSOCIATION	
7. Other additions, submit explanation • 7	00
8. Sum of lines 3 through 7 8	00
Subtractions	
9. Exempt federal interest • 9	00
10. Excludable foreign source income • 10	00
11. Colorado capital gain subtraction • 11	00
12. Colorado Marijuana Business Deduction • 12	00
13. Agricultural asset lease deduction. Enter CADA certificate number and submit a copy of your certificate with your return • 13	00
14. Other subtractions, explanation required below • 14	00
Explain:	
15. Sum of lines 9 through 14 15	00
Taxable Income	
16. Modified federal taxable income, subtract line 15 from line 8 16	00
17. Colorado taxable income before net operating loss deduction • 17	00
18. Colorado net operating loss deduction: (see instructions)	
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018 • 18(a)	00
(b) Subtract line 18(a) from line 17, if zero skip to 18(d) 18(b)	00
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018 • 18(c)	00
(d) Colorado net operating loss deduction, sum of (a) and (c) 18(d)	00
19. Colorado taxable income, subtract line 18(d) from line 17 19	0 00
20. Tax, 4.55% of the amount on line 19 • 20	00
Credits	
21. Sum of nonrefundable credits from line 28, form DR 0112CR (the sum of lines 21, 22, and 23 cannot exceed tax on line 20.) You must submit the DR 0112CR with your return. • 21	00
22. Non-refundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 87 (the sum of lines 21, 22, and 23 cannot exceed tax on line 20). You must submit the DR 1366 with your return. • 22	00
23. Strategic capital tax credit from DR 1330 line 6b, the sum of lines 21, 22, and 23 cannot exceed line 20, you must submit the DR 1330 with your return. • 23	00
24. Net tax, sum of lines 21, 22, and 23. Subtract that sum from line 20. 24	00



200112 31024

DR 0112 (11/09/20)
 COLORADO DEPARTMENT OF REVENUE
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Form 112

Name	Account Number
COTTON RANCH HOMEOWNERS ASSOCIATION	
25. Recapture of prior year credits	• 25 00
26. Sum of lines 24 and 25	26 00
27. Estimated tax, extension payments, and credits	• 27 00
28. W-2G Withholding from lottery winnings, you must submit the W-2G(s) with your return.	• 28 00
29. Gross Conservation Easement Credit from the DR 1305G line 33, you must submit the DR 1305G with your return.	• 29 00
30. Innovative Motor Vehicle and Innovative Truck Credit from form DR 0617, you must submit the DR 0617(s) with your return.	• 30 00
31. Business Personal Property Credit: Use the worksheet in the 112 book instructions to calculate, you must submit copy of assessor's statement with your return.	• 31 00
32. Renewable Energy Tax Credit from form DR 1366 line 88, you must submit the DR 1366 with your return.	• 32 00
33. Sum of lines 27 through 32	33 00
34. Net tax due. Subtract line 33 from line 26	34 00
35. Penalty	• 35 00
36. Interest	• 36 00
37. Estimated tax penalty due	• 37 00
38. Total due. Enter the sum of lines 34 through 37	• 38
39. Overpayment, subtract line 26 from line 33	39 00
40. Amount from line 39 to carry forward to the next year's estimated tax	• 40 00
41. Amount from line 39 to be refunded	• 41 00
<p>Direct Deposit</p> <p>Routing Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings</p> <p>Account Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p>	
<p>The State may convert your check to a one-time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment directly from your bank account electronically.</p>	
<p>File and pay at: Colorado.gov/RevenueOnline or</p> <p>Mail and Make Checks Payable to: Colorado Department of Revenue Denver, CO 80261-0006</p>	



200112 41024

DR 0112 (11/09/20)
 COLORADO DEPARTMENT OF REVENUE
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Form 112

Name		Account Number	
COTTON RANCH HOMEOWNERS ASSOCIATION			
C. The corporation's books are in care of:			
Last Name	First Name	Middle Initial	Phone Number
LOCOCO	OWEN		
Address		City	State Zip
PO BOX 192		GYP SUM	CO 81637
D. Business code number per federal return (NAICS)		E. Year corporation began doing business in Colorado	
• 531310		• 1996	
F. Do you want to allow the paid preparer shown below to discuss this return and any related information with the Colorado Department of Revenue? See the instructions.			• <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
G. Kind of business in detail HOMEOWNERS ASSOCIATION			
H. Has the Internal Revenue Service made any adjustments in the corporation's income or tax or have you filed amended federal income tax returns at any time during the last four years?			• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If yes, for which year(s)? (YYYY)			
Did you file amended Colorado returns to reflect such changes or submit copies of the Federal Agent's reports?			• <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Last Name of person or firm preparing return	First Name	Middle Initial	
VAIL FINANCIAL	SERVICES		
Address of person or firm preparing return		Phone Number	
PO BOX 5907			
City	State	Zip	
EAGLE	CO	81631	
Under penalties of perjury in the second degree, I declare that I have examined this return and to the best of my knowledge is true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
Signature or Title of Officer		Date (MM/DD/YY)	
<i>CLIENT'S COPY</i>		03/01/21	
Do Not Submit Federal Return, Forms or Schedules when Filing this Return			

If you are filing this return **with** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0006

If you are filing this return **without** a check or payment, please mail the return to:

COLORADO DEPARTMENT OF REVENUE
 Denver, CO 80261-0005

These addresses and zip codes are exclusive to the Colorado Department of Revenue, so a street address is not required.