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GOVERNMENT COPY



April 15, 2019

HUGUENOT HUNDRED COMMUNITY ASSOCIATION
c/o WENDY AUSTIN
3951 DARBY DRIVE
MIDLOTHIAN, VA 23113

HUGUENOT HUNDRED COMMUNITY ASSOCIATION:

Enclosed are the original and one copy of your 2018 corporate tax returns, as follows...

2018 U.S. Income Tax Return for Homeowners Associations

2018 Virginia Corporation Income Tax Return

Please review the returns for completeness and accuracy.

We prepared the returns from information you furnished us without verification. Upon examination of the returns by taxing authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such an examination.

We have checked the box which allows us to discuss routine matters regarding your tax return with the IRS without obtaining a signed power of attorney from you. If you do not wish this box to be checked, please notify us immediately.

Each original return should be dated, signed and filed in accordance with the filing instructions. Copies of each return should be retained for your files.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Sincerely,

A handwritten signature in black ink that reads "Cherry Bekaert LLP". The signature is written in a cursive, flowing style.

Cherry Bekaert LLP

2018 TAX RETURN FILING INSTRUCTIONS

U.S. HOMEOWNERS ASSOCIATION INCOME TAX RETURN

FOR THE YEAR ENDING

December 31, 2018

Prepared For:

HUGUENOT HUNDRED COMMUNITY ASSOCIATION
c/o WENDY AUSTIN
3951 DARBY DRIVE
MIDLOTHIAN, VA 23113

Prepared By:

Cherry Bekaert LLP
200 South 10th St., Ste. 900
Richmond, VA 23219
804-673-5700

To be Signed and Dated By:

The appropriate corporate officer(s).

Amount of Tax:

Total tax	\$	0
Less: payments and credits	\$	0
Plus: interest and penalties	\$	0
No payment required	\$	

Overpayment:

Not applicable

Make Check Payable To:

Not Applicable

Mail Tax Return and Check (if applicable) To:

Department of the Treasury
Internal Revenue Service Center
Cincinnati, OH 45999-0012

Return Must be Mailed on or Before:

April 15, 2019

Special Instructions:

If applicable, we have enclosed mailing envelopes for your convenience in filing your returns. We recommend that you use certified mail with postmarked receipt for proof of timely filing.

HUGUENOT HUNDRED COMMUNITY ASSOCIATION
C/O WENDY AUSTIN
3951 DARBY DRIVE
MIDLOTHIAN, VA 23113

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
CINCINNATI, OH 45999-0012

|||||

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

For calendar year 2018 or tax year beginning , and ending

TYPE OR PRINT	Name HUGUENOT HUNDRED COMMUNITY ASSOCIATION C/O WENDY AUSTIN	Employer identification number 54-1606438
	Number, street, and room or suite no. If a P.O. box, see instructions. 3951 DARBY DRIVE	Date association formed 06/08/1978
	City or town, state or province, country, and ZIP or foreign postal code MIDLOTHIAN, VA 23113	

Check if: (1) Final return (2) Name change (3) Address change (4) Amended return

A Check type of homeowners association: Condominium management association Residential real estate association Timeshare association

B Total exempt function income. Must meet 60% gross income test	SEE STATEMENT 1	B	7,075.
C Total expenditures made for purposes described in 90% expenditure test	SEE STATEMENT 2	C	5,408.
D Association's total expenditures for the tax year		D	5,408.
E Tax-exempt interest received or accrued during the tax year		E	0.

Gross Income (excluding exempt function income)

1 Dividends		1	
2 Taxable interest	SEE STATEMENT 3	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)		15	
16 Total deductions. Add lines 9 through 15		16	0.
17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8		17	13.
18 Specific deduction of \$100		18	\$100.00

Tax and Payments

19 Taxable income. Subtract line 18 from line 17		19	-87.	
20 Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)		20	0.	
21 Tax credits		21		
22 Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits		22	0.	
23 a 2017 overpayment credited to 2018	23a	c Total ▶	23c 0.	
b 2018 estimated tax payments	23b			
d Tax deposited with Form 7004				23d
e Credit for tax paid on undistributed capital gains (attach Form 2439)				23e
f Credit for federal tax paid on fuels (attach Form 4136)				23f
g Add lines 23c through 23f				23g
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 2019 estimated tax ▶ Refunded ▶		26		

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 _____ **TREASURER** Title _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm's name ▶	Firm's EIN ▶			
Firm's address ▶	Phone no.			

FORM 1120-H	EXEMPT FUNCTION INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
HOA MEMBERSHIP DUES		7,075.
TOTAL TO FORM 1120-H, ITEM B		7,075.

FORM 1120-H	EXPENDITURES DESCRIBED IN 90% TEST	STATEMENT 2
DESCRIPTION		AMOUNT
ALLOCABLE ADMINISTRATIVE INSURANCE		1,645.
KEYS		
MAINTENANCE		1,525.
OTHER		163.
PORTOPOTTY RENTAL		506.
REAL ESTATE TAX		1,569.
TOTAL TO FORM 1120-H, ITEM C		5,408.

FORM 1120-H	INTEREST INCOME	STATEMENT 3
DESCRIPTION	US	OTHER
UNION BANK		13.
TOTAL TO FORM 1120-H, LINE 2		13.

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STATE COPY

HUGUENOT HUNDRED COMMUNITY ASSOCIATION
C/O WENDY AUSTIN
3951 DARBY DRIVE
MIDLOTHIAN, VA 23113

VIRGINIA DEPT. OF TAXATION
P.O. BOX 1500
RICHMOND, VA 23218-1500



2018 TAX RETURN FILING INSTRUCTIONS

VIRGINIA FORM 500

FOR THE YEAR ENDING

December 31, 2018

Prepared For:

HUGUENOT HUNDRED COMMUNITY ASSOCIATION
c/o WENDY AUSTIN
3951 DARBY DRIVE
MIDLOTHIAN, VA 23113

Prepared By:

Cherry Bekaert LLP
200 South 10th St., Ste. 900
Richmond, VA 23219
804-673-5700

To Be Signed and Dated By:

The appropriate corporate officer(s).

Amount of Tax:

Total tax	\$	0
Less: payments and credits	\$	0
Plus: other amount	\$	0
Plus: interest and penalties	\$	0
No payment required	\$	

Overpayment:

Not applicable

Make Check Payable to:

Not applicable

Mail Tax Return and Check (if applicable) to:

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

Return Must be Mailed On or Before:

April 15, 2019

Special Instructions:

If applicable, we have enclosed mailing envelopes for your convenience in filing your returns. We recommend that you use certified mail with postmarked receipt for proof of timely filing.

**2018 Virginia Corporation
 Income Tax Return**



FISCAL or Attention: Return must be filed electronically. Use this form only if you have an approved waiver.
 SHORT Year Filer: Beginning Date _____ ; Ending Date _____
 Short Year Return Change in Accounting Period

Official Use Only

FEIN 54-1606438		Name HUGUENOT HUNDRED COMMUNITY ASSOCIAT C/O WENDY AUSTIN		Check all that apply: <input type="checkbox"/> Initial Filer <input type="checkbox"/> Name Change <input type="checkbox"/> Mailing Address Change <input type="checkbox"/> Physical Address Change	
Mailing Address 3951 DARBY DRIVE					
City or Town MIDLOTHIAN		State VA	ZIP Code 23113		
Physical Address (if different from Mailing Address)				Entity Type Code	
Physical City or Town		State	ZIP Code		
			531390		
Date Incorporated 06/08/1978	State or Country of Incorporation VIRGINIA		Description of Business Activity		

Check Applicable Boxes	Final Return	Corporate Telecommunications Company
<input type="checkbox"/> Consolidated - Sch. 500AC Enclosed <input type="checkbox"/> Combined - Sch. 500AC Enclosed <input type="checkbox"/> Change in Filing Status <input type="checkbox"/> Sch. 500A Enclosed <input type="checkbox"/> Schedule 500AB Enclosed <input type="checkbox"/> Nonprofit Corporation <input type="checkbox"/> Certified Company Apportionment - Sch. 500AP Enclosed Enter number of affiliates _____	<input type="checkbox"/> Final Return - Check here and applicable boxes below. <input type="checkbox"/> Withdrawn <input type="checkbox"/> Dissolved - No longer liable for tax. Dissolved Date _____ <input type="checkbox"/> Merged Merger Date _____ Merged FEIN # _____ <input type="checkbox"/> S Corp Effective	Enter amount from Form 500T, Line 7: _____ .00 <hr/> Noncorporate Telecommunications Company Check box and enter amount from Form 500T, Line 10: <input type="checkbox"/> _____ .00 <hr/> Electric Supplier Company Enter amount from Sch. 500EL, Line 7 or 14: _____ .00 <hr/> Home Service Contract Provider Enter amount from Form 500HS, Line 10: <input type="checkbox"/> Check box if a noncorporate HSCP. _____ .00
Amended Return (Do not file this form to carry back a net operating loss. Use Form 500NOLD)		
<input type="checkbox"/> Amended Return - Check here and other applicable boxes. <input type="checkbox"/> Federal Audit - Enclose copy of IRS final determination. <input type="checkbox"/> Schedule 500A Changes <input type="checkbox"/> Schedule 500ADJ Changes	<input type="checkbox"/> Nonrefundable or Refundable Credit Change <input type="checkbox"/> Schedule 500AB Changes <input type="checkbox"/> Capital Loss Carryback <input type="checkbox"/> Other - Enclose explanation.	

Questions and Related Information

A. Have you made any payments to an affiliated corporation, 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 enclose Schedule 500AB.
 Enter exception amount from Schedule 500AB, Line 8. **A.** _____ **.00**

B. Coalfield Employment Enhancement Tax Credit earned from 2018 Form 306, Line 11. **B.** _____ **.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 resulted from a merger, enter the FEIN of the company generating the NOL prior to the merger date.
(1) Year of Loss _____
(2) Federal NOL _____
(3) Percent of federal NOL used this year _____ %
 (If there are NOLs for more than one year, enclose a schedule for each year with the information requested in Section C.)

D. If pass-through entity withholding is claimed, enter the number of Schedules VK-1 and complete and enclose Schedule 500ADJ, Page 2. **D.** _____

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 year(s).
 Year **E.** _____
 Year _____
 Year _____

F. Location of corporation's books _____

Contact for corporation's books _____ Contact Phone Number _____

2018 Virginia Form 500

Page 2

FEIN
54-1606438



INCOME

1. Federal taxable income (from enclosed federal return)	1.	- 87 .00
2. Total additions from Schedule 500ADJ, Section A, Line 7	2.	.00
3. Total (add Lines 1 and 2)	3.	- 87 .00
4. Total subtractions from Schedule 500ADJ, Section B, Line 10	4.	.00
5. Balance (subtract Line 4 from Line 3)	5.	- 87 .00
6. Savings and Loan Association's Bad Debt Deduction (see instructions)	6.	.00
7. Virginia taxable income (subtract Line 6 from Line 5)	7.	- 87 .00

TAX COMPUTATION

8. Apportionable Income (Schedule 500A Filers) - Complete Lines 8(a) through 8(d). See instructions.		
(a) Income subject to Virginia tax from Schedule 500A, Section B, Line 3(j)	8(a)	.00
(b) Apportionment factor percentage from Schedule 500A, Section B, Line 1 or Line 2(g)	8(b)	%
(c) Nonapportionable investment function income from Schedule 500A, Section B, Line 3(c)	8(c)	.00
(d) Nonapportionable investment function loss from Schedule 500A, Section B, Line 3(e)	8(d)	.00
9. Income tax (6% of Line 7 or 6% of Line 8(a))	9.	0 .00

PAYMENTS AND CREDITS

10. Nonrefundable tax credits: Enter the amount from Schedule 500CR, Section 2, Part 1, Line 1B	10.	.00
11. Adjusted corporate tax (subtract Line 10 from Line 9)	11.	.00
12. 2018 estimated Virginia income tax payments including overpayment credit from 2017	12.	.00
13. Extension payment	13.	.00
14. Refundable tax credits from Schedule 500CR, Section 4, Part 1, Line 1A	14.	.00
15. Pass-through entity total withholding from Schedule 500ADJ, Section D	15.	.00
16. Total payments and credits (add Lines 12 through 15)	16.	.00

REFUND OR TAX DUE

17. Tax owed (if Line 11 is greater than Line 16, subtract Line 16 from Line 11)	17.	.00
18. Penalty (see instructions)	18.	.00
19. Interest (see instructions)	19.	.00
20. Additional charge from Form 500C, Line 17 (enclose Form 500C)	20.	.00
21. Total due (add Lines 17 through 20)	21.	.00
22. Overpayment (if Line 16 is greater than Line 11, subtract Line 11 from Line 16)	22.	.00
23. Amount to be credited to 2019 estimated tax	23.	.00
24. Amount to be refunded (subtract Line 23 from Line 22)	24.	.00

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer, or other officer duly authorized to act on behalf 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 the taxpayer, this declaration is based on all information of which he or she has any knowledge.

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

Date	Signature of Officer	Title TREASURER
Printed Name of Officer		Phone Number
Print Preparer's Name and Firm Name		Preparer Phone Number
Date	Individual or Firm, Signature of Preparer	Address of Preparer
Preparer's FEIN, PTIN, or SSN		Approved Vendor Code 1019

IMPORTANT: INCLUDE A COPY OF YOUR FEDERAL RETURN WITH THIS RETURN

Corporation Schedule of
Federal Line Items



Enclose Schedule 500FED with your Virginia Corporation Income Tax Return, Form 500.
Schedule 500FED does not replace the requirement to enclose a complete federal Form 1120 with your Virginia return.

Name as shown on Virginia return HUGUENOT HUNDRED COMMUNITY ASSOCIATION FEIN 54-1606438

Form 1120 - Deductions and Taxable Income

1. Reserved for Future Use	1. XXXXXXXXXXXXXXXXXXXXXXXX
2. Federal Taxable Income before NOL and Special Deductions	2. 13 .00
3. Net Operating Loss Deduction	3. .00
4. Special Deductions	4. .00
5. Federal Taxable Income after NOL and Special Deductions	5. - 87 .00

Form 1120, Schedule C - Dividends and Special Deductions

6. Subpart F Income	6. .00
7. Gross-Up for Foreign Taxes Deemed Paid	7. .00

Form 1120, Schedule K or M-1

8. Tax Exempt Interest	8. .00
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Form 5884 - Work Opportunity Credit

9. Salaries and Wages not deducted due to the WOTC	9. .00
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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. .00
11. Property subject to 168(f)(1) election	11. .00
12. Other depreciation	12. .00

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

13. Total: Dividends (Exclude Gross-up)	13. .00
14. Total: Dividends (Gross-up)	14. .00
15. Total: Inclusions (Exclude Gross-up)	15. .00
16. Total: Inclusions (Gross-up)	16. .00
17. Total: Interest	17. .00
18. Total: Gross Rents, Royalties, and License Fees	18. .00
19. Total: Gross Income from Performance of Services	19. .00
20. Total: Other	20. .00
21. Total: Total Gross Income or Loss from Outside the US	21. .00

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

22. Total: Allocable - Rental, Royalty, and Licensing Expenses - Depreciation, Depletion, and Amortization	22. .00
23. Total: Allocable - Rental, Royalty, and Licensing Expenses - Other Expenses	23. .00
24. Total: Allocable - Expenses Related to Gross Income from Performance of Services	24. .00
25. Total: Allocable - Other Allocable Deductions	25. .00
26. Total: Total Allocable Deductions	26. .00
27. Total: Apportioned Share of Deductions	27. .00
28. Total: Net Operating Loss Deduction	28. .00
29. Total: Total Deductions	29. .00

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

30. Total: Total Income or (Loss) Before Adjustments	30. .00
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Go to www.irs.gov/Form1120H for instructions and the latest information.

For calendar year 2018 or tax year beginning , and ending

TYPE OR PRINT	Name HUGUENOT HUNDRED COMMUNITY ASSOCIATION C/O WENDY AUSTIN	Employer identification number 54-1606438
	Number, street, and room or suite no. If a P.O. box, see instructions. 3951 DARBY DRIVE	Date association formed 06/08/1978
	City or town, state or province, country, and ZIP or foreign postal code MIDLOTHIAN, VA 23113	

Check if: (1) Final return (2) Name change (3) Address change (4) Amended return

A Check type of homeowners association: Condominium management association Residential real estate association Timeshare association

B Total exempt function income. Must meet 60% gross income test	SEE STATEMENT 1	B	7,075.
C Total expenditures made for purposes described in 90% expenditure test	SEE STATEMENT 2	C	5,408.
D Association's total expenditures for the tax year		D	5,408.
E Tax-exempt interest received or accrued during the tax year		E	0.

Gross Income (excluding exempt function income)

1 Dividends		1	
2 Taxable interest	SEE STATEMENT 3	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)		15	
16 Total deductions. Add lines 9 through 15		16	0.
17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8		17	13.
18 Specific deduction of \$100		18	\$100.00

Tax and Payments

19 Taxable income. Subtract line 18 from line 17		19	-87.	
20 Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)		20	0.	
21 Tax credits		21		
22 Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits		22	0.	
23 a 2017 overpayment credited to 2018	23a	c Total ▶	23c 0.	
b 2018 estimated tax payments	23b			
d Tax deposited with Form 7004				23d
e Credit for tax paid on undistributed capital gains (attach Form 2439)				23e
f Credit for federal tax paid on fuels (attach Form 4136)				23f
g Add lines 23c through 23f				23g
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 2019 estimated tax ▶ Refunded ▶		26		

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 _____ **TREASURER** Title _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Print/Type preparer's name	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	PTIN
Firm's name ▶	Firm's EIN ▶		Firm's address ▶	
Firm's address ▶		Phone no.		

FORM 1120-H	EXEMPT FUNCTION INCOME	STATEMENT 1
DESCRIPTION		AMOUNT
HOA MEMBERSHIP DUES		7,075.
TOTAL TO FORM 1120-H, ITEM B		7,075.

FORM 1120-H	EXPENDITURES DESCRIBED IN 90% TEST	STATEMENT 2
DESCRIPTION		AMOUNT
ALLOCABLE ADMINISTRATIVE INSURANCE		1,645.
KEYS		
MAINTENANCE		1,525.
OTHER		163.
PORTOPOTTY RENTAL		506.
REAL ESTATE TAX		1,569.
TOTAL TO FORM 1120-H, ITEM C		5,408.

FORM 1120-H	INTEREST INCOME	STATEMENT 3
DESCRIPTION	US	OTHER
UNION BANK		13.
TOTAL TO FORM 1120-H, LINE 2		13.