



2720 NORTH HEMLOCK COURT, SUITE B · BROKEN ARROW, OK 74012
918.258.8888

April 9, 2026
Client Number: 85529

WIND RIVER HOME OWNERS ASSOCIATION
8316 E 73RD ST
TULSA, OK 74133

For professional services rendered in connection with the preparation of your 2025
corporate tax return:

Amount due \$ 450.00



**2025 Corporation Return
Prepared for:**

**WIND RIVER HOME OWNERS ASSOCIATION
8316 E 73RD ST
TULSA, OK 74133**



2720 NORTH HEMLOCK COURT, SUITE B · BROKEN ARROW, OK 74012
918.258.8888

April 9, 2026

WIND RIVER HOME OWNERS ASSOCIATION
8316 E 73RD ST
TULSA, OK 74133

Dear Mark:

We have prepared the following 2025 returns from information provided by you:

U.S. Income Tax Return for Homeowners Associations (Form 1120-H)
Oklahoma Corporation Income Tax Return (Form 512)

Federal Filing Instructions

Your 2025 Form 1120-H shows an amount due of \$3,784. None is to be filed with the form, but a payment in the amount of \$3,784 should be made by a method of Electronic Funds Transfer (EFT) at least 1 business day before April 15, 2026. Contact the EFTPS Financial Agent of the U.S. Treasury and direct the Agent to initiate a withdrawal from your account.

Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1120-H to the IRS it will delay processing of your return. Your electronically filed return is not complete without your signature. You are using the Personal Identification Number (PIN) for signing your return electronically. Form 8879-CORP, *E-file* Authorization for Corporations should be signed and dated by an authorized officer of the corporation and returned as soon as possible to:

Brown, Chism & Thompson PLLC
2720 N Hemlock Ct Ste B
Broken Arrow, OK 74012-1194

***Important:* Your return will not be filed with the IRS until the signed Form 8879-CORP, *E-file* Authorization for Corporations has been received by this office.**

You will receive an email when your return has been accepted. Please be sure to add efile@efileservices.net to your Safe Senders list in order to receive this acceptance email.

Your required estimated tax payments for the 2026 tax year are as follows:

Due Date	Remittance
4/15/2026	\$2,370
6/15/2026	\$2,370
9/15/2026	\$2,370
12/15/2026	\$2,370

Each payment should be made by a method of Electronic Funds Transfer (EFT) at least 1 business day before the due date. Contact the EFTPS Financial Agent of the U.S. Treasury and direct the Agent to initiate a withdrawal from your account.

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.

Oklahoma Filing Instructions

*****Oklahoma's franchise tax has been eliminated as part of a comprehensive tax reform plan beginning in 2025.*****

Your 2025 Form 512 shows an amount due of \$446. A check should be made payable to Oklahoma Tax Commission and included with payment voucher Form EF-V. Write "E.I.N. 20-5646394, Form 512 balance due for the year ended 12/31/2025" on the check and mail it by May 15, 2026 to:

Oklahoma Tax Commission
PO Box 26890
Oklahoma City, OK 73126-0890

Your electronically filed return is not complete without your signature. Form EF, Oklahoma Income Tax Declaration for Electronic Filing, should be signed and dated by an authorized officer of the corporation and returned to:

Brown, Chism & Thompson PLLC
2720 N Hemlock Ct Ste B
Broken Arrow, OK 74012-1194

Your return is being filed electronically with the Oklahoma Tax Commission and is not required to be mailed. If you mail a paper copy of your return to the Oklahoma Tax Commission, it will delay processing of your return.

Your required Oklahoma estimated tax payments are as follows:

Due Date	Remittance
4/15/2026	\$320
6/15/2026	\$320
9/15/2026	\$320
1/15/2027	\$320

Each payment is to be accompanied by a completed voucher. Make each check payable to Oklahoma Tax Commission, and write "E.I.N. 20-5646394, 2026 Form OW-8-ESC" on the check.

Mail To: Oklahoma Tax Commission
PO Box 269027
Oklahoma City, OK 73126-9027

We recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please do not hesitate to call.
Thank you for choosing Brown, Chism & Thompson PLLC for your tax preparation needs.

Sincerely,

JEFF P. CHISM, CPA
Brown, Chism & Thompson PLLC

Form **8879-CORP**

E-file Authorization for Corporations

(Rev. December 2024)

For calendar year **2025**, or tax year beginning _____, ending _____

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

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.

Name of corporation **WIND RIVER HOME OWNERS ASSOCIATION** Employer identification number **20-5646394**

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 32,908

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 **BROWN, CHISM & THOMPSON PLLC** to enter my PIN **45365** as my signature on the corporation's electronically filed income tax return.
ERO firm name do not enter all zeros

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 **MARK COURTRIGHT** Date **04/09/26** Title **TREASURER**

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. **73734925888**
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 **JEFF P. CHISM, CPA** Date **04/09/26**

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

Form 1120/ 1120-S	Federal Estimated Tax Payments Worksheet	2026
Name		Employer Identification Number
WIND RIVER HOME OWNERS ASSOCIATION		20-5646394

1. Tax	1.	9,464
2. Tax increase/decrease	2.	
3. Net tax	3.	9,464
4. If large corporation, 2026 expected liability	4.	
5. Estimates before rounding, overpayment applied and estimates already paid:		
	Estimate 1	Estimate 2
	2,366	2,366
		Estimate 3
		2,366
		Estimate 4
		2,366
6. Estimates after rounding, but before overpayment applied and estimates already paid:		
	2,370	2,370
Less:		
7. 2025 overpayment applied to 2026 estimates:		
Less:		
8. 2026 estimates already paid:		
9. Final estimates after rounding, overpayment applied and estimates already paid:		
	2,370	2,370
		2,370
		2,370
10. Estimate due dates:	04/15/26	06/15/26
		09/15/26
		12/15/26

Form **1120-H**

U.S. Income Tax Return for Homeowners Associations

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2025 or tax year beginning , ending

2025

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

Check if:

- (1) Final return
- (2) Name change
- (3) Address change
- (4) Amended return

Name WIND RIVER HOME OWNERS ASSOCIATION				Employer identification number 20-5646394
Number and street. If a P.O. box, see instructions. 8316 E 73RD ST		Room or suite number		Date association formed 10/01/2005
City or town TULSA	State or province OK	Country	ZIP or foreign postal code 74133	

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 instructions	414,282
C Total expenditures made for purposes described in 90% expenditure test. See instructions	348,184
D Association's total expenditures for the tax year. See instructions	348,184
E Tax-exempt interest received or accrued during the tax year	

Gross income. <small>(excluding exempt function income)</small>	1 Dividends	1
	2 Taxable interest	32,908
	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	32,908

Deductions <small>(directly connected to the production of gross income, excluding exempt function income)</small>	9 Salaries and wages	9
	10 Repairs and maintenance	10
	11 Rents	11
	12 Taxes and licenses	1,262
	13 Interest	13
	14 Depreciation (attach Form 4562)	14
	15 Other deductions (attach statement)	15
	16 Total deductions. Add lines 9 through 15	1,262
	17 Taxable income before specific deduction of \$100. Subtract line 16 from line 8	31,646
	18 Specific deduction of \$100	100

Tax and Payments	19 Taxable income. Subtract line 18 from line 17	31,546
	20 Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)	9,464
	21 Tax credits (see instructions)	21
	22 Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits	9,464
	23a Preceding year's overpayment credited to the current year	23a
	b Current year's estimated tax payments	5,680
	c Tax deposited with Form 7004	23c
	d Credit for tax paid on undistributed capital gains (attach Form 2439)	23d
	e Credit for federal tax paid on fuels (attach Form 4136)	23e
	f Elective payment election amount from Form 3800	23f
g Total payments and credits. Combine lines 23a through 23f	5,680	
24 Amount owed. Subtract line 23g from line 22. See instructions	3,784	
25 Overpayment. Subtract line 22 from line 23g	25	
26 Enter portion of line 25 you want: a Credited to 2026 estimated tax b Refunded	26b	
c Routing number _____ d Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings		
e Account number _____		

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. Yes No

Signature of officer **MARK COURTRIGHT** Date _____ Title **TREASURER**

Paid Preparer's name **JEFF P. CHISM, CPA** Preparer's signature **JEFF P. CHISM, CPA** Date **04/09/26** Check if self-employed PTIN **P00439428**

Preparer Use Only Firm's name **BROWN, CHISM & THOMPSON PLLC** Firm's EIN **81-4498561**

Firm's address **BROKEN ARROW, OK 74012-1194** Phone no. **918-258-8888**

For Paperwork Reduction Act Notice, see separate instructions. Form **1120-H** (2025)

OK Form 512 Return Summary

For the year 2025, or other taxable year beginning ending
WIND RIVER HOME OWNERS ASSOCIATION 20-5646394

Part 1 Taxable Income

Total income	32,908	
Total deductions	1,262	
Net operating loss		
Special deductions	100	
Taxable income		31,546

Part 2 Taxable Income

Net federal taxable income		
Bonus depreciation adjustment		
Total additions		
Total deductions		
Net apportionable income		
Apportionment percent		
Apportioned income		
Items allocated to Oklahoma		
Net operating loss		
Accrued tax		
Taxable income		

Tax Computation

Income tax	1,262	
Other credits		
Total tax		1,262

Payments, Refundable Credits, and Penalties

Payments	820	
Refundable credits		
Penalties and interest	4	
Total payments and penalties		816

Tax due

446

Overpayment credited to next year's estimated tax

Donations

Refund

	Next Year's Estimates		Apportionment Percent
1st quarter	320	Property	100.0000
2nd quarter	320	Payroll	100.0000
3rd quarter	320	Sales	100.0000
4th quarter	320	Average	100.0000
Total	1,280		

State of Oklahoma Business Filers Income Tax Payment Voucher

Instructions

What Is Form EF-V and Do You Have to Use It?

If you have already filed your return, either electronically or by paper, send this voucher with the check or money order for any balance due on the 2025 Form 512, 512-E, 512-S, 513, 513-NR or 514. Using Form EF-V allows us to process the payment more accurately and efficiently. We strongly encourage you to use Form EF-V, but there is no penalty if you do not.

How to Prepare Your Payment

- Remit only one check or money order per voucher.
- Make the check or money order payable to the Oklahoma Tax Commission. Do not send cash.
- Make sure the name of the entity appears on the check or money order.

How to Send in the 2025 Tax Payment and Form EF-V

- Cut Form EF-V along the dotted line and submit the bottom portion along with payment.
- Do not staple or otherwise attach the payment to Form EF-V. Instead, just put them loose in the envelope.
- Do not include a copy of the income tax return. To use this form, the income tax return (either paper or electronic) should already be filed with the Oklahoma Tax Commission.
- Mail your 2025 tax payment and Form EF-V to:

Oklahoma Tax Commission
PO Box 26890
Oklahoma City, OK 73126-0890

Can I Make an Online Payment?

An alternative to paying by check or money order is to make an online payment. Visit OkTAP at oktap.tax.ok.gov to learn more about paying accounts online.

• Do not fold, staple, or paper clip **Detach Here and Return Voucher with Payment** • Do not tear or cut below line

ITI-C
State of Oklahoma
Business Filers Income Tax Payment Voucher

FORM EF-V 2025



This form is for Business filers completing Form 512, 512-S, 512-E, 513, 513-NR or 514.
Individual filers completing Form 511 or 511-NR should use Form 511-V.

For calendar year 2025 or tax year beginning , 2025 and ending , 20 .

Name of Entity WIND RIVER HOME OWNERS ASSOCIATION		Federal Employer Identification Number 205646394
Address 8316 E 73RD ST	City, State, ZIP TULSA OK 74133	Daytime Phone Number 4057608985

Do **not** enclose a copy of your Oklahoma tax return.

Oklahoma Tax Commission
PO Box 26890
Oklahoma City, OK 73126-0890

Balance Due	\$	446
Amount of Payment	\$	446

• Do not fold, staple, or paper clip

Detach Here and Return Coupon with Payment

• Do not tear or cut below line

ITE **OW-8-ESC** **Oklahoma Corporate, Fiduciary and Partnership Estimated Tax Coupon**

Mailing Address Change
(Enter new mailing address below)



WIND RIVER HOME OWNERS ASSOCIATION

Name

8316 E 73RD ST

Address

TULSA

City

OK 74133

State

ZIP

Taxpayer FEIN	205646394
Tax Year	2026
Quarter	1

Amount of Payment:

----- Dollars ----- -- Cents --

320

Please remit only **one** check per coupon.

1022

Mail this coupon, along with payment, to:

Oklahoma Tax Commission - PO Box 269027 - Oklahoma City, OK 73126-9027

• Do not fold, staple, or paper clip

Detach Here and Return Coupon with Payment

• Do not tear or cut below line

ITE **OW-8-ESC** **Oklahoma Corporate, Fiduciary and Partnership Estimated Tax Coupon**

Mailing Address Change
(Enter new mailing address below)



WIND RIVER HOME OWNERS ASSOCIATION

Name

8316 E 73RD ST

Address

TULSA

City

OK 74133

State

ZIP

Taxpayer FEIN	205646394
Tax Year	2026
Quarter	2

Amount of Payment:

----- Dollars ----- -- Cents --

320

Please remit only **one** check per coupon.

1022

Mail this coupon, along with payment, to:

Oklahoma Tax Commission - PO Box 269027 - Oklahoma City, OK 73126-9027

• Do not fold, staple, or paper clip

Detach Here and Return Coupon with Payment

• Do not tear or cut below line

ITE **OW-8-ESC** **Oklahoma Corporate, Fiduciary and Partnership Estimated Tax Coupon**

Mailing Address Change
(Enter new mailing address below)



WIND RIVER HOME OWNERS ASSOCIATION

Name

8316 E 73RD ST

Address

TULSA

City

OK 74133

State

ZIP

Taxpayer FEIN	205646394
Tax Year	2026
Quarter	3

Amount of Payment:

----- Dollars ----- -- Cents --

320

Please remit only **one** check per coupon.

1022

Mail this coupon, along with payment, to:

Oklahoma Tax Commission - PO Box 269027 - Oklahoma City, OK 73126-9027

Oklahoma

Form OW-8-ESC Estimated Tax Voucher (Cont.)

(on bottom of page)

• Do not fold, staple, or paper clip **Detach Here and Return Coupon with Payment** • Do not tear or cut below line

ITE **OW-8-ESC** **Oklahoma Corporate, Fiduciary and Partnership Estimated Tax Coupon**

Mailing Address Change
(Enter new mailing address below)



WIND RIVER HOME OWNERS ASSOCIATION

Name

8316 E 73RD ST

Address

TULSA

City

OK 74133

State ZIP

Taxpayer FEIN	205646394
Tax Year	2026
Quarter	4

Amount of Payment:

----- Dollars ----- -- Cents --

320

Please remit only **one** check per coupon.

1022

Mail this coupon, along with payment, to:

Oklahoma Tax Commission - PO Box 269027 - Oklahoma City, OK 73126-9027



Oklahoma Corporation Income Tax Return

FOR INFORMATIONAL PURPOSES ONLY - MUST BE FILED ELECTRONICALLY

For the year January 1 - December 31, 2025, or other taxable year beginning: _____ 2025 ending: _____, _____

Type of Tax Year (If not calendar year): Fiscal Year Short Year 52/53 Week Year

Name of Corporation WIND RIVER HOME OWNERS ASSOCIATION Federal Employer Identification Number 205646394 Business Code Number 531390

Street Address 8316 E 73RD ST City TULSA State or Province OK ZIP or Foreign Postal Code: 74133

Foreign Country (If not in U.S.) _____ County in Which Located _____

STATE OF INCORPORATION	TYPE OF RETURN FILED		Extension - If you have applied for an extension from the IRS, place an 'X' here and provide a copy. <input type="checkbox"/>
	SEPARATE	CONSOLIDATED	
<input checked="" type="checkbox"/> Oklahoma	<input checked="" type="checkbox"/> Oklahoma	<input type="checkbox"/> (page 3 of instructions)	
<input type="checkbox"/> Other	<input checked="" type="checkbox"/> Federal	<input type="checkbox"/>	

Place an 'X' if: (1) Initial Return (2) Final Return (3) Amended Return (See Schedule 512-X on page 9)

ELECTION TO FOREGO NOL CARRYBACK

Place an 'X' here to elect to forego the Oklahoma NOL carryback. Note: Available only if a carryback is permitted under federal or Oklahoma law (e.g. certain farming or insurance company losses). Election must be made timely and is irrevocable.

Notice: Enter the amount of Oklahoma net operating loss as shown on Part 1, line 31(a) or Part 2, line 7(e) Loss year(s): _____ \$ _____

SECTION ONE: OKLAHOMA TAXABLE INCOME, TAX, AND CREDITS

ROUND TO NEAREST WHOLE DOLLAR.

1	Oklahoma taxable income (as shown on Part 1 or 2, or if consolidated, from Form 512-TI)	<u>31546</u>
2	Tax: 4% of line 1 (If recapturing the Oklahoma Affordable Housing Tax Credit, add the recaptured credit here and enter a "1" in the box. If making an Oklahoma installment payment pursuant to IRC Sec. 965(h) and 68 OS Sec. 2368(K), add the installment payment here and enter a "2" in the box)	<input type="checkbox"/> <u>1262</u>
3	Less: Other Tax Credits (provide Form 511-CR) Enter the 511-CR line number of the credit in the box. <input type="checkbox"/>	_____
4	Balance of tax due (line 2 minus line 3, but not less than zero)	<u>1262</u>

SECTION TWO: CREDITS AND PAYMENTS

5	2025 Oklahoma estimated tax payments (i.e. Form(s) OW-8-ESC and prior year overpayment carryforward)	<u>820</u>
6	Amount paid with extension request	_____
7	Oklahoma withholding (provide Form 1099, 500-A, or other withholding statement)	_____
8	Refundable Credits from Form 578	_____
9	Amount paid with original return and amount paid after it was filed (amended return only)	_____
10	Any refunds or overpayment applied (amended return only)	(_____)
11	Total of lines 5 through 10	<u>820</u>

FOR INFORMATIONAL PURPOSES ONLY - MUST BE FILED ELECTRONICALLY



FEIN: 205646394

SECTION THREE: REFUND

12 If line 11 is more than line 4, subtract line 4 from line 11 **Overpayment** _____

13 Amount of line 12 to be credited to your 2026 estimated income tax (original return only) _____

Line 14 provides you the opportunity to make a donation from your tax refund to a variety of Oklahoma organizations. Place the line number of the organization from the line 14 instructions in the box below and enter the amount you are donating. If giving to more than one organization, put a "99" in the box and attach a schedule showing how you would like your donation split.

14 Donations from your refund \$2 \$5 \$ _____ _____

15 Total (add lines 13 and 14) _____

16 Amount of line 12 to be refunded to you (line 12 minus line 15) **Refund** _____

<p>Direct Deposit Note: All refunds must be made by direct deposit. See Direct Deposit Information on page 12 of the 512 Packet for details.</p>	<p>Is this refund going to or through an account that is located outside of the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>Direct Deposit my refund in my:</p> <p><input type="checkbox"/> Checking Account Routing Number: _____</p> <p><input type="checkbox"/> Savings Account Account Number: _____</p>
---	--

SECTION FOUR: AMOUNT YOU OWE

17 If line 4 is more than line 11, subtract line 11 from line 4. This is your tax due **Income Tax Due** 442

18 Underpayment of estimated tax interest Annualized 4

19 (a) For delinquent payment, add penalty of 5% _____

(b) For delinquent payment, add interest of 1.25% per month _____

20 Total tax, penalty, and interest (add lines 17- 19b) **Balance Due** 446

If the Oklahoma Tax Commission may discuss this return with your tax preparer, place an 'X' here: **Make check payable to the Oklahoma Tax Commission**

Under penalty of perjury, I declare I have examined this return, including any accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge.

Signature of Officer	Date	Signature of Preparer	Date
		JEFF P CHISM CPA	04092026
Printed Name of Officer		Printed Name of Preparer	Phone Number
MARK COURTRIGHT		JEFF P CHISM CPA	9182588888
Officer Email Address		Preparer Email Address	
MARK.COURTRIGHT@SBCGLOBAL.N		JCHISM@CPASOK.COM	
Title	Phone Number	Preparer's PTIN:	
TREASURER	4057608985	P00439428	

Provide a complete copy of the federal return.

The Oklahoma Tax Commission is not required to give actual notice to taxpayers of changes in any state tax law.



FEIN: 205646394

PART 1

Part 1, Column B is for corporations whose income is all within Oklahoma and/or for corporations whose income is partly within and partly without Oklahoma (not unitary). Provide a complete copy of your federal return.

Important: All applicable lines and schedules must be filled in.

	<u>Column A</u> As Reported on Federal Return	<u>Column B</u> Total Applicable to Oklahoma
GROSS INCOME (LINES 1 THROUGH 12)		
1 Gross receipts or gross sales _____ (less: returns and allowances) _____		
2 Less: Cost of goods sold		
3 Gross profit (line 1 minus line 2)		
4 Dividends		
5 Interest on obligations of the United States and U.S. Instrumentalities		
6 (a) Other interest	32908	32908
(b) State and Municipal interest		
7 Gross rents		
8 Gross royalties		
9 (a) Net capital gains		
(b) Ordinary gain or [loss]		
10 Other income (provide schedule)		
11 Add-back duplicated federal depreciation		
12 Total income (add lines 3 through 11)	32908	32908
DEDUCTIONS (LINES 13 THROUGH 29)		
13 Compensation of officers		
14 Salaries and wages		
15 Repairs		
16 Bad debts		
17 Rents		
18 Taxes	1262	1262
19 Interest		
20 Charitable contributions		
21 Depreciation		
22 Depletion (see instructions on page 4)		



FEIN: 205646394

PART 2

Part 2 is for computation of Oklahoma taxable income of a unitary enterprise. [68 OS Sec. 2358(A)(5)]
Provide a complete copy of your federal return.

1	Net taxable income from Part 1, line 32, Column A	_____
2	Oklahoma Bonus Depreciation adjustment	
	(a) Add-back duplicated federal depreciation	_____
	(b) Subtract Oklahoma bonus depreciation	_____
	(c) Total Oklahoma bonus depreciation adjustment (add lines 2a and 2b)	_____
3	Add:	
	(a) Taxes based on income	_____
	(b) Federal net operating loss deduction	_____
	(c) Unallowable deduction (provide schedule)	_____
	(d) _____	_____
	(e) Total of lines 3a through 3d	_____
4	Deduct all items separately allocated:	
	(a) _____	_____
	(b) _____	_____
	(c) _____	_____
	(d) _____	_____
	(e) Total of lines 4a through 4d	_____
	(Note: Items listed in lines 3 and 4 above must be net amounts supported by schedules showing source, location, expenses, etc.)	
5	Net apportionable income (line 1 plus line 2c and line 3e, minus line 4e)	_____
6	Oklahoma's portion thereof _____ % (from Apportionment Formula)	_____
7	Add or deduct items separately allocated to Oklahoma (provide schedule)	
	(a) _____	_____
	(b) _____	_____
	(c) _____	_____
	(d) Oklahoma Capital Gain deduction (provide Form 561-C)	(_____)
	(e) Oklahoma net operating loss deduction	(_____)
8	Oklahoma net income before tax (add lines 6 and 7)	_____
9	Oklahoma accrued tax (see instructions)	_____
10	Oklahoma taxable income, line 8 minus line 9 (enter on page 1, line 1)	_____



FEIN: 205646394

APPORTIONMENT FORMULA

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Total Within Oklahoma	Total Within and Without Oklahoma	(A divided by B) Percent Within Oklahoma
1 Value of real and tangible personal property used in the unitary business (by averaging the value at the beginning and ending of the tax period).			
(a) Owned property (at original cost):			
(i) Inventories	_____	_____	
(ii) Depreciable property	_____	_____	
(iii) Land	_____	_____	
(iv) Total of section (a)	_____	_____	
(b) Rented property (capitalize at 8 times net rental paid) ..	_____	_____	
(c) Total of sections (a) and (b) above	\$ _____	\$ _____	_____ %
2 (a) Payroll	_____	_____	
(b) Less: Officer salaries	_____	_____	
(c) Total (subtract officer salaries from payroll)	\$ _____	\$ _____	_____ %
3 Sales:			
(a) Sales delivered or shipped to Oklahoma purchasers:			
(i) Shipped from outside Oklahoma	_____	_____	
(ii) Shipped from within Oklahoma	_____	_____	
(b) Sales shipped from Oklahoma to:			
(i) The United States Government	_____	_____	
(ii) Purchasers in a state or country where the corporation is not taxable (e.g. under Public Law 86-272)	_____	_____	
(c) Total all of sections (a) and (b)	\$ _____	\$ _____	_____ %
4 If Revenue, Traffic Units, or Miles Traveled is used rather than Sales, indicate here: _____			
5 Total percent (sum of lines 1c, 2c and 3c)			_____ %
6 Average percent (Total percent divided by the number of factors present.) (Enter on Part 2, line 6)			_____ %



FEIN: 205646394

PART 3: BALANCE SHEETS

	BEGINNING OF TAXABLE YEAR		END OF TAXABLE YEAR	
	(A) Amount	(B) Total	(C) Amount	(D) Total
1 Cash		<u>665844</u>		<u>755300</u>
2 Trade notes and accounts receivable				
(a) Less allowance for bad debts				
3 Inventories				
4 Government obligations:				
(a) U.S. and instrumentalities				
(b) State, subdivision, thereof, etc.				
5 Other current assets (provide schedule)				
6 Loans to shareholders				
7 Mortgage and real estate loans				
8 Other investments (provide schedule)				
9 Buildings and other fixed depreciable assets				
(a) Less accumulated depreciation				
10 Depletable assets				
(a) Less accumulated depletion				
11 Land (net of any amortization)				
12 Intangible assets (amortization only)				
(a) Less accumulated amortization				
13 Other assets (provide schedule)				
14 Total assets		<u>665844</u>		<u>755300</u>
15 Accounts payable				
16 Mtgs-notes-bonds payable in less than 1 yr.				
17 Other current liabilities (provide schedule)		<u>3050</u>		<u>4230</u>
18 Loans from shareholders				
19 Mtgs-notes-bonds payable in 1 yr. or more				

STMT 3



FEIN: 205646394

PART 3: BALANCE SHEETS

	BEGINNING OF TAXABLE YEAR		END OF TAXABLE YEAR	
	(A) Amount	(B) Total	(C) Amount	(D) Total
20 Other liabilities (provide schedule) STMT 4				
21 Capital stock:(a) preferred stock				
(b) common stock				
22 Paid-in capital surplus (provide reconciliation)				
23 Retained earnings-appropriated (provide sch.)				
24 Retained earnings-unappropriated		662794		751070
25 Adjustments to shareholders' equity (provide sch.)				
26 Less cost of treasury stock		()		()
27 Total liabilities and shareholders' equity		665844		755300

SCHEDULE OK M-1: RECONCILIATION OF INCOME PER BOOKS WITH INCOME PER RETURN

1 Net income (loss) per books	88276	7 Income recorded on books this year not included in this return (provide schedule)	
2 Federal income tax	9464	(a) Tax exempt interest	\$
3 Excess of capital losses over capital gains		(b) Other STMT 6	\$ 414282
4 Taxable income not recorded on books this year (provide schedule)		(c) Total of lines 7a and 7b	414282
5 Expenses recorded on books this year not deducted in this return (provide schedule)		8 Deductions in this tax return not charged against book income this year (provide schedule)	
(a) Depreciation	\$	(a) Depreciation	\$
(b) Depletion	\$	(b) Depletion	\$
(c) Other		(c) Other	
STMT 5	348188	(d) Total of lines 8a, 8b, and 8c	
(d) Total of lines 5a, 5b, and 5c	348188	9 Total of lines 7c and 8d	414282
6 Total of lines 1 through 4 and 5d	445928	10 Net income (line 6 less line 9)	31646

SCHEDULE OK M-2: ANALYSIS OF UNAPPROPRIATED RETAINED EARNINGS PER BOOKS (LINE 24 ABOVE)

1 Balance at beginning of year	662794	5 Distributions: (a) Cash	
2 Net income (loss) per books	88276	(b) Stock	
3 Other increases (provide schedule)		(c) Property	
		6 Other decreases (provide schedule)	
4 Total of lines 1, 2, and 3	751070	7 Total of lines 5 and 6	
		8 Balance at end of year (line 4 less line 7)	751070

State of Oklahoma Underpayment of Estimated Tax Worksheet



Name (as shown on return)
WIND RIVER HOME OWNERS ASSOCIATION

SSN or FEIN
205646394

FORM **OW-8-P** 2025

Section One: Annualized Method

Check the box to the left if you are using the **annualized income installment method**. If your income varied during the year because, for example, you operated your business on a seasonal basis, you may be able to lower or eliminate the amount of one or more required installments by using the annualized income installment method. If you checked the box, you must complete and **provide** with your return this form and Form OW-8-P-SUP-I for individuals or OW-8-P-SUP-C for corporations, S corporations, exempt organizations, partnerships and trusts. These forms can be downloaded via tax.ok.gov.

Section Two: Worksheet

Part 1: Required Annual Payment

1. Income tax shown on your current year's tax return	1	1262	
2. Oklahoma credits (refundable and nonrefundable)	2		
3. Oklahoma tax liability. Subtract line 2 from line 1 <small>If less than \$1,000, stop here; you do not owe the interest.</small>	3	1262	
4. Multiply line 3 by 70% (0.70)	4		883
5. Withholding taxes <small>Do not include any estimated tax payments on this line.</small>	5		
6. Subtract line 5 from line 3 <small>If less than \$500, stop here; you do not owe the interest.</small>	6	1262	
7. Tax liability shown on your previous year's tax return <small>Previous year's return must be for 12 months. If you were not required to file an income tax return for the previous tax year, stop here; you do not owe the interest.</small>	7		1077
8. Required annual payment. Enter the smaller of line 4 or line 7 <small>Note: If line 5 is equal to or more than line 8, stop here; you do not owe the interest.</small>	8		883

Due Date of Installments

Part 2: Figure Your Underpayment

	Column A April 15th First Quarter	Column B June 15th Second Quarter	Column C Sept. 15th Third Quarter	Column D Jan. 15th Fourth Quarter
9. Required annual payment <small>Enter 1/4 of line 8 in each column unless you have checked the box in Section 1. If checked, enter the amounts from Form OW-8-P-SUP-I or OW-8-P-SUP-C.</small>	221	221	220	221
10. a. Tax withheld (see instructions)				
b. Estimated tax paid (see instructions)	270	280	270	
c. Add lines 10a and 10b <small>If line 10c is equal to or more than line 9 for all payment periods, stop here; you do not owe the interest.</small>	270	280	270	
Complete lines 11 - 17 of one column before continuing...				
11. Enter amount, if any, from line 17 of previous column		49	108	158
12. Add lines 10c and 11		329	378	158
13. Add amounts on lines 15 and 16 of the previous column				
14. For Column A only, enter the amount from line 10c <small>For Columns B, C and D, subtract line 13 from line 12. If zero or less, enter "0".</small>	270	329	378	158
15. If the amount on line 14 is zero, subtract line 12 from line 13. Otherwise, enter "0"				
16. Underpayment. If line 9 is equal to or more than line 14, subtract line 14 from 9. Then go to line 11 of next column.				63
17. Overpayment. If line 14 is equal to or more than line 9, subtract line 9 from 14. Then go to line 11 of next column.	49	108	158	
Complete lines 18 and 19 after completion of Part 3...				
18. Interest due for each quarter (from Part 3)				4
19. Total Interest. Add line 18, Columns A, B, C and D				4

Line 10: You are considered to have paid one-fourth of your withholding on each payment due date unless you can show otherwise. Estimated tax must be entered in the quarter in which it was paid (ie. Column A, payments made by 4/15; Column B, payments made 4/16 through 6/15; Column C, payments made 6/16 through 9/15; and Column D, payments made 9/16 through 1/15 of the following year). Payments made after the due date of the fourth quarter estimate shall not be included on this line as an estimated tax payment, but shall be used in the underpayment worksheet as a prepayment of tax (see instructions for Part 3). Include in the first quarter any overpayment of tax from your previous tax year's return that you elected to apply to this year's estimated tax.

Line 19: Enter total interest here and on your income tax return.



Name (as shown on return) WIND RIVER HOME OWNERS ASSOCIATION	SSN or FEIN 205646394
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Part 3: Computation of Interest

	Column A	Column B	Column C	Column D	Column E
Complete each quarter before going to the next quarter.	Date of Payment	Amount of Payment	Balance Due After Payment	Number of Days	Interest
First Quarter • Due Date 4/15					
Enter required payment from Part 2, line 9, Column A.					
Enter any withholding.	4/15	SEE WORKSHEET			
Enter amount to apply from previous year, if any.	4/15				
Enter any estimated tax payment.	4/15				
Enter tax payment made after 4/15.					
Enter tax payment made after 4/15.					
Total interest due for first quarter.					
Second Quarter • Due Date 6/15					
Enter required payment from Part 2, line 9, Column B.					
Enter any withholding not used in prior quarter.	6/15				
Enter any estimated tax not used in prior quarter.	6/15				
Enter tax payment made after 6/15.					
Enter tax payment made after 6/15.					
Total interest due for second quarter.					
Third Quarter • Due Date 9/15					
Enter required payment from Part 2, line 9, Column C.					
Enter any withholding not used in prior quarters.	9/15				
Enter any estimated tax not used in prior quarters.	9/15				
Enter tax payment made after 9/15.					
Enter tax payment made after 9/15.					
Total interest due for third quarter.					
Fourth Quarter • Due Date 1/15					
Enter required payment from Part 2, line 9, Column D.					
Enter any withholding not used in prior quarters.	1/15				
Enter any estimated tax not used in prior quarters.	1/15				
Enter tax payment made after 1/15.					
Enter tax payment made after 1/15.					
Total interest due for fourth quarter.					

Part 3 Instructions

In the first line of each quarter, Part 3, Column C, enter the required payment from Part 2, line 9. Then complete each line across before proceeding to the next line. Column C in each quarter must be brought to zero, unless all payments have already been applied, before proceeding to the next quarter.

Column A- Enter the date the estimated tax payment(s) was actually paid. Estimated tax payments and withholding payments that are paid on or before the quarterly due date are considered timely paid; therefore, the date is preprinted on the form. If the preprinted date falls on a weekend or holiday, adjust the date to the next business day. Any balance due, paid with your tax return, is considered a payment for this purpose and should be listed using the date you filed your return or the original due date, whichever is earlier.

Column B- Enter payments according to the date paid or deemed paid, the earliest date of payment being applied first. Only use the portion of a payment necessary to bring the balance due to zero.

Withholding payments are deemed paid on the quarterly due date(s). Enter on the withholding line tax(es) withheld, on or before the quarterly due date, that have not been applied to a previous quarter.

Enter on the estimated tax line estimated tax payments paid on or before the quarterly due date that have not been applied to a previous quarter.

Enter on the tax payment line(s) any payment made after the quarterly due date. If more lines are needed for tax payments, list each payment separately on an attached schedule using Columns A through E.

Column C- Compute the balance due after each payment. If there are no payments entered on the withholding and estimated tax lines, bring the required payment down to the estimated tax line in Column C and complete Columns D and E.

Column D- Column C balance, for each line, is considered past due until the next payment is made. Compute the number of days past due from the date of this payment until the date of the next payment or the original due date if no payment is made.

Column E- Column C x $\frac{\text{Number of days in Column D}}{365}$ x 20%

Form
OW-8-P

OK Underpayment of Estimated Tax Worksheet

2025

For the year 2025, or other taxable year beginning ending

Name

Federal ID Number

WIND RIVER HOME OWNERS ASSOCIATION

20-5646394

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Due date of estimated payment	04/15/25	06/16/25	09/15/25	01/15/26
Amount of underpayment				63
Withholding				

	1st Payment	2nd Payment	3rd Payment	4th Payment	5th Payment
Date of payment	04/15/25	06/16/25	09/15/25		
Amount of payment	270	280	270		

QTR	FROM	TO	UNDERPAYMENT	DAYS	RATE	INTEREST
4	1/15/26	5/15/26	63	120	20.00	4
TOTAL INTEREST						4

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Oklahoma Statements**Statement 1 - Form 512, Page 4, Part 1, Line 31(b) - Special Deductions**

<u>Description</u>	<u>As Reported on Federal Return</u>	<u>Total Applicable to Oklahoma</u>
SPECIFIC DEDUCTION	\$ 100	\$ 100
TOTAL	\$ 100	\$ 100

Statement 2 - Form 512, Page 4, Additional Information - Principal Location(s) in Oklahoma

<u>Address</u>	<u>City</u>	<u>State</u>	<u>Zip Code</u>
4211 E 80TH PL	TULSA	OK	74136

Statement 3 - Form 512, Page 7, Balance Sheets, Line 17 - Other Current Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CLUBHOUSE DEPOSITS	\$	\$
ROUNDING		
FEDERAL INCOME TAX PAYABLE	2,573	3,784
STATE TAX PAYABLE	477	446
TOTAL	\$ 3,050	\$ 4,230

Statement 4 - Form 512, Page 8, Balance Sheets, Line 20 - Other Liabilities

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ROUNDING	\$	\$
TOTAL	\$ 0	\$ 0

Statement 5 - Form 512, Page 8, Schedule M-1, Line 5(c) - Expenses on Books not on Return

<u>Description</u>	<u>Amount</u>
EXEMPT FUNCTION EXPENSES	\$ 348,184
FINES & PENALTIES	4
TOTAL	\$ 348,188

Statement 6 - Form 512, Page 8, Schedule M-1, Line 7(b) - Income on Books not on Return

<u>Description</u>	<u>Amount</u>
EXEMPT FUNCTION INCOME	\$ 414,282
TOTAL	\$ 414,282

Name WIND RIVER HOME OWNERS ASSOCIATION	Federal ID Number 20-5646394
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		2024	2025	Differences
Part 1	Total income	445,764	32,908	-412,856
	Total deductions	418,844	1,262	-417,582
	Net operating loss			
	Special deductions		100	100
	Oklahoma taxable income Part 1	26,920	31,546	4,626
Part 2	Net federal taxable income			
	Bonus depreciation adjustment			
	Total additions			
	Total deductions			
	Net apportionable income			
	Oklahoma apportionment percent			
	Apportioned income			
	Items allocated to Oklahoma			
	Net operating loss			
	Accrued tax			
Oklahoma taxable income Part 2				
Income Tax, Payments and Credits	Oklahoma income tax	1,077	1,262	185
	Other credits			
	Balance of income tax due	1,077	1,262	185
	Estimated tax payments	600	820	220
	Amount paid with extension request			
	Oklahoma withholding			
	Refundable credits			
	Amount paid with original return (amended only)			
Refunds or overpayment applied (amended only)				
Total payments	600	820	220	
Overpayment or Tax Due	Overpayment			
	Overpayment credited to next year's estimated tax			
	Donations from refund			
	Overpayment refunded			
	Income tax due	477	442	-35
	Underpayment of estimated tax penalty		4	4
	Delinquent payment penalty and interest			
Income tax balance due	477	446	-31	

Form 1120-H	Two Year Comparison Worksheet	2024 & 2025
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Name WIND RIVER HOME OWNERS ASSOCIATION	Employer Identification Number 20-5646394
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		2024	2025	Differences
	Exempt function income		414,282	414,282
	Expenditures for expenditure test		348,184	348,184
	Total expenditures for the year		348,184	348,184
	Tax-exempt interest received			
Income	Dividends			
	Taxable interest		32,908	32,908
	Gross rents			
	Gross royalties			
	Capital gain net income from Schedule D			
	Net gain or (loss) from Form 4797			
	Other income			
	Gross income (excluding exempt function income)		32,908	32,908
Deductions	Salaries and wages			
	Repairs and maintenance			
	Rents			
	Taxes and licenses		1,262	1,262
	Interest			
	Depreciation			
	Other deductions			
		Total deductions		1,262
	Taxable income before specific deduction		31,646	31,646
	Specific deduction of \$100	100	100	
Tax	Taxable income	-100	31,546	31,646
	Income tax	0	9,464	9,464
	Tax credits			
	Total tax (Including recapture of credits)	0	9,464	9,464
Payments and Credits	Prior year overpayment credited to current year			
	Current year estimated tax payments	3,080	5,680	2,600
	Tax deposited with Form 7004			
	Credit from Form 2439			
	Credit for federal tax paid on fuels			
	Elective payment election amount from form 3800			
Tax Due or Refund	Total payments and credits (Including backup withholding)	3,080	5,680	2,600
	Tax due (overpayment)	-3,080	3,784	6,864
	Penalties and interest			
	Net tax due (overpayment)	-3,080	3,784	6,864
	Amount of overpayment credited to next year's tax			
	Amount of overpayment refunded	3,080		-3,080