

Form **8879-CORP****E-file Authorization for Corporations**

(Rev. December 2024)

Department of the Treasury
Internal Revenue ServiceFor calendar year 2024, or tax year beginning OCT 1, 2024, ending SEP 30, 2025

OMB No. 1545-0123

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 **ALPINE CONDOMINIUM ASSOCIATION**
C/O MILL CREEK MANAGEMENTEmployer identification number
84-0937202**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	974.

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 acknowledgment 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 **MAGDA DREWNOWSKI CPA LLC** to enter my PIN **01103**
ERO firm name do not enter all zeros
as my signature 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 *Tim W. Lashley* Date 3/18/26 Title **OFFICER****Part III** Certification and AuthenticationERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN. **84440701103**
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 *mn* Date 1/22/26**ERO Must Retain This Form - See Instructions**
Do Not Submit This Form to the IRS Unless Requested To Do So

LHA For Paperwork Reduction Act Notice, see instructions.

Form **8879-CORP** (Rev. 12-2024)

U.S. Income Tax Return for Homeowners Associations

OMB No. 1545-0123

2024

EXTENSION GRANTED TO 06/15/26

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

For calendar year 2024 or tax year beginning OCTOBER 1, 2024, and ending SEPTEMBER 30, 2025

TYPE OR PRINT	Name	ALPINE CONDOMINIUM ASSOCIATION	Employer identification number		
		C/O MILL CREEK MANAGEMENT		84-0937202	
	Number, street, and room or suite no. If a P.O. box, see instructions.				Date association formed
	PO BOX 1561				
City or town, state or province, country, and ZIP or foreign postal code					
GUNNISON, CO 81230					

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	67,905.
C	Total expenditures made for purposes described in 90% expenditure test	SEE STATEMENT 2	C	64,988.
D	Association's total expenditures for the tax year		D	67,985.
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	5.
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)	SEE STATEMENT 4	7	969.
8	Gross income (excluding exempt function income). Add lines 1 through 7		8	974.

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)	SEE STATEMENT 5	15	2,997.
16	Total deductions. Add lines 9 through 15		16	2,997.
17	Taxable income before specific deduction of \$100. Subtract line 16 from line 8		17	-2,023.
18	Specific deduction of \$100		18	\$100

Tax and Payments

19	Taxable income. Subtract line 18 from line 17	19	-2,123.
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 Preceding year's overpayment credited to the current year	23a	
	b Current year's estimated tax payments	23b	
	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	23g	0.
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 2025 estimated tax Refunded	26	

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.

Signature of officer *Amir Pashley* Date *3/18/26* Title *OFFICER*

May the IRS discuss this return with the preparer shown below? See instr. ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name MAGDA DREWNOWSKI CPA

Firm's name MAGDA DREWNOWSKI CPA LLC

Firm's address PO BOX 1941 CRESTED BUTTE, CO 81224

Preparer's signature *mm*

Date *1/22/26*

Check if self-employed ☐

PTIN P00449302

Firm's EIN 81-3175223

Phone no 970-349-1040

Section 1.263(a)-1(f) De Minimis Safe Harbor Election

Alpine condominium association
c/o mill creek management
PO Box 1561
Gunnison, CO 81230

Employer Identification Number: 84-0937202

For the Year Ending September 30, 2025

Alpine condominium association c/o mill creek management is making the de minimis safe harbor election under Reg. Sec. 1.263(a)-1(f).

FORM 1120-H	EXEMPT FUNCTION INCOME	STATEMENT	1
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DESCRIPTION

AMOUNT

HOA MEMBERSHIP DUES
HOA LATE PAYMENT FEES

67,830.
75.

TOTAL TO FORM 1120-H, ITEM B

67,905.

FORM 1120-H	EXPENDITURES DESCRIBED IN 90% TEST	STATEMENT	2
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DESCRIPTION

AMOUNT

INSURANCE
MANAGEMENT FEES
OFFICE EXPENSE
PROFESSIONAL FEES
REPAIRS AND MAINTENANCE
UTILITIES

17,503.
6,900.
225.
2,471.
11,126.
26,763.

TOTAL TO FORM 1120-H, ITEM C

64,988.

FORM 1120-H	INTEREST INCOME	STATEMENT	3
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DESCRIPTION

US

OTHER

FROM ALL SOURCES

5.

TOTAL TO FORM 1120-H, LINE 2

5.

FORM 1120-H	OTHER INCOME	STATEMENT	4
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DESCRIPTION

AMOUNT

VENDING FEES

969.

TOTAL TO FORM 1120-H, LINE 7

969.

FORM 1120-H

OTHER DEDUCTIONS

STATEMENT 5

DESCRIPTIONAMOUNTPROFESSIONAL FEES
UTILITIES

1,440.

1,557.

TOTAL TO FORM 1120-H, LINE 15

2,997.



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State of Colorado Income Tax Declaration for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. Retain with your records.

For Tax Year (MM/DD/YY)	or Fiscal Year beginning (MM/DD/YY)
	10/01/24

Income Tax Type					
☐ Individual (DR 0104)	☒ C-Corporation (DR 0112)	☐ Partnership/S-Corp (DR 0106)	☐ Fiduciary (DR 0105)	☐ Exempt Entity (DR 0990)	
Taxpayer's Last Name or Business Name		First Name or Business DBA if different from Business Name		Middle Initial	
ALPINE CONDOMINIUM ASSOCIA					
Spouse's Last Name (if applicable)		First Name		Middle Initial	
Taxpayer's SSN or ITIN		Spouse's SSN or ITIN (if applicable)		FEIN	
				84-0937202	
Taxpayer's or Business's Address		City	State	ZIP	
PO BOX 1561		GUNNISON	CO	81230	

Part I - Tax Return Information

1. Total Income from your federal return (see instructions for more information)	1	\$	68,879
2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information)	2	\$	-2,123
3. Colorado Tax (or recapture of prior year credits) from your Colorado return (see instructions for more information)	3	\$	
4. Colorado Tax Withheld, Payments, or Credits from your Colorado return (see instructions for more information)	4	\$	

Part II - Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature of taxpayer, fiduciary officer, or partner	Title	Date (MM/DD/YY)
	OFFICER	03/18/26
Spouse's Signature (if Joint Return, Both Must Sign)		Date (MM/DD/YY)

Part III - Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here ☒

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Preparer Identification Number, Your SSN, or ITIN
	P00449302
Check if also Preparer ☐	Date (MM/DD/YY)



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2024 Colorado C Corporation Income Tax Return

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

(0023)

Fiscal Year Beginning (MM/DD/24)		Fiscal Year Ending (MM/DD/YY)	
10/01/24		09/30/25	
Name of Corporation		• Colorado Account Number (CAN)	
ALPINE CONDOMINIUM ASSOCIATION C/O MILL CREEK MANA			
Address		• Federal Employer ID Number (FEIN)	
PO BOX 1561		84-0937202	
City	State	ZIP	
GUNNISON	CO	81230	
• ☐ Mark for Final Return		• ☐ 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:			
☒ (42) A corporation not apportioning income;		☐ (46) A corporation claiming an exemption under P.L. 86-272;	
☐ (43) A corporation engaged in interstate business apportioning income using receipts factor apportionment (DR 0112RF required);		☐ (47) Other apportionment method, see instructions concerning the requirement for approval by the Department (fill in below);	
☐ (44) A corporation engaged in interstate business apportioning income using special rule (DR 0112RF required);			
• B. Separate/Consolidated/Combined Filing. This return is being filed for:			
☒ A single corporation filing a separate return;		☐ An affiliated group of corporations required to file a combined return (Schedule C required);	
☐ 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);		☐ An affiliated group of corporations required to file a combined return that includes another affiliated, consolidated group (Schedule C required);	
• Enter the year of election (YYYY)			
Federal Taxable Income		Round to nearest dollar	
1. Federal taxable income from Federal form 1120 line 30 or Form 990-T, Part I, line 11.		• 1	-2,123 00
2. Federal taxable income of companies not included in this return		• 2	0 00
3. Net federal taxable income, subtract line 2 from line 1		3	-2,123 00



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Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
ALPINE CONDOMINIUM ASSOCIATION C/O MILL CREEK MANA		84-0937202	
Additions			
4. Federal net operating loss deduction	• 4		00
5. Colorado income tax deduction	• 5		00
6. Business meals deducted pursuant to section 274(k) of the Internal Revenue Code	• 6		00
7. Other additions, submit explanation	• 7		00
8. Sum of lines 3 through 7	8	-2,123	00
Subtractions			
9. Exempt federal interest	• 9		00
10. Excludable foreign source income	• 10		00
11. Colorado Marijuana and Natural Medicine Business Deduction	• 11		00
12. Other subtractions, explanation required below	• 12		00
Explain:			
13. Sum of lines 9 through 12	13		00
Taxable Income			
14. Modified federal taxable income, subtract line 13 from line 8	14	-2,123	00
15. Colorado taxable income before net operating loss deduction	• 15	-2,123	00
16. Colorado net operating loss deduction: (see instructions)			
(a) Colorado net operating losses carried forward from tax years beginning before January 1, 2018	• 16(a)		00
(b) Subtract line 16(a) from line 15, if zero skip to 16(d)	16(b)		00
(c) Colorado net operating losses carried forward from tax years beginning on or after January 1, 2018	• 16(c)		00
(d) Colorado net operating loss deduction, sum of (a) and (c)	16(d)		00
17. Carryforward deduction from Income Tax Year 2021, subtractions from HB21-1002 (see instructions)	• 17		00
18. Colorado taxable income, subtract the sum of lines 16(d) and 17 from line 15	18	-2,123	00
19. Tax, 4.25% of the amount on line 18	• 19		0 00



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Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
ALPINE CONDOMINIUM ASSOCIATION C/O MILL CREEK MANA		84-0937202	
Credits			
20. Sum of nonrefundable credits from DR 0112CR line 28B, the sum of lines 20, 21, 22 and 23 cannot exceed tax on line 19, you must submit the DR 0112CR with your return.	• 20		00
21. Nonrefundable Enterprise Zone credits used - as calculated, or from the DR 1366 line 26, the sum of lines 20, 21, 22 and 23 cannot exceed tax on line 19, you must submit the DR 1366 with your return.	• 21		00
22. Nonrefundable CHIPS Zone Credits from the DR 1370 line 22, the sum of lines 20, 21, 22 and 23 cannot exceed line 19, you must submit the DR 1370 with your return.	• 22		00
23. Strategic capital tax credit from DR 1330 line 8b, the sum of lines 20, 21, 22 and 23 cannot exceed line 19, you must submit the DR 1330 with your return.	• 23		00
24. Net tax, sum of lines 20, 21, 22 and 23. Subtract that sum from line 19.	24	0	00
25. Recapture of prior year credits	• 25		00
26. Sum of lines 24 and 25	26	0	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 for a vehicle you purchased or leased from form DR 0617, you must submit the DR 0617(s) with your return.	• 30		00
31. Business Personal Property Credit: Use the calculation in the 112 book instructions to calculate, you must submit a copy of the assessor's statement with your return.	• 31		00
32. Renewable Energy Tax Credit from form DR 1366 line 28, you must submit the DR 1366 with your return.	• 32		00
33. SALT Parity Act Credit (see instructions).	• 33		00
34. Credit for conversion costs to an employee-owned business model. You must submit the certificate from the Office of Economic Development with your return.	• 34		00
35. Alternative Transportation Options Credit.	• 35		00
36. Refundable Residential Energy Storage Systems Credit (assigned to you by the building owner) from line 10 of DR 1307, which you must submit with your return.	• 36		00
37. Heat Pump Credit for Registered Contractors from DR 1322, line 7	• 37		00
38. Colorado Film Incentive Credit.	• 38		00
39. Food Accessibility Credit, certified by the Department of Agriculture	• 39		00
40. Refundable CHIPS Zone Credit(s) from the DR 1370 line 24, you must submit the DR 1370 with your return.	• 40		00
41. Certified Greenhouse Gas Avoidance Credits, you must submit certificate(s) from the Colorado Energy Office with your return.	• 41		00
42. Additional credit from form DR 0619, line 3 and 10, you must submit the DR 0619 with your return.	• 42		00
43. Electric-Powered Lawn Equipment Credit for qualified retailers.	• 43		00



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Name of Corporation (match page 1)	CAN or FEIN (match page 1)	
ALPINE CONDOMINIUM ASSOCIATION C/O MILL CREEK MANA	84-0937202	
44. Sum of lines 27 through 43	44	00
45. Net tax due. Subtract line 44 from line 26	45	00
46. Penalty	• 46	00
47. Interest	• 47	00
48. Estimated tax penalty due	• 48	00
49. Total due. Enter the sum of lines 45 through 48	• 49	
50. Overpayment, subtract line 26 from line 44	50	00
51. Amount from line 50 to carry forward to the next year's estimated tax	• 51	00
52. Amount from line 50 to be refunded	• 52	00

**Direct
Deposit**Routing Number Type: ☐ Checking ☐ SavingsAccount Number

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.

File and pay at: Colorado.gov/RevenueOnline or

Mail and Make Checks Payable to:

Colorado Department of Revenue
Denver, CO 80261-0006



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Name of Corporation (match page 1)		CAN or FEIN (match page 1)	
ALPINE CONDOMINIUM ASSOCIATION C/O MILL CREEK MANA		84-0937202	
C. The corporation's books are in care of:			
Last Name	First Name	Middle Initial	Phone Number
Address		City	State ZIP
D. Business code number per federal return (NAICS)		E. Year corporation began doing business in Colorado	
• 531390		•	
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.			• ☒ Yes ☐ 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?			• ☐ Yes ☐ 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?			• ☐ Yes ☐ No
Last Name of person or firm preparing return		First Name	Middle Initial
DREWNOWSKI CPA		MAGDA	
Address of person or firm preparing return		Phone Number	
PO BOX 1941		970-349-1040	
City		State	ZIP
CRESTED BUTTE		CO	81224
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)	
OFFICER <i>Tim W Lashley</i>		03/18/26	
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.



248454 11019

State of Colorado Income Tax Declaration for Online Electronic Filing

Do not mail this form to the IRS or the Colorado Department of Revenue. Retain with your records.

For Tax Year (MM/DD/YY)		or Fiscal Year beginning (MM/DD/YY)	
		10/01/24	

Income Tax Type				
☐ Individual (DR 0104)	☒ C-Corporation (DR 0112)	☐ Partnership/S-Corp (DR 0106)	☐ Fiduciary (DR 0105)	☐ Exempt Entity (DR 0990)
Taxpayer's Last Name or Business Name		First Name or Business DBA if different from Business Name		Middle Initial
ALPINE CONDOMINIUM ASSOCIA				
Spouse's Last Name (if applicable)		First Name		Middle Initial
Taxpayer's SSN or ITIN		Spouse's SSN or ITIN (if applicable)		FEIN
				84-0937202
Taxpayer's or Business's Address		City	State	ZIP
PO BOX 1561		GUNNISON	CO	81230

Part I - Tax Return Information

1. Total Income from your federal return (see instructions for more information)	1	\$	68,879
2. Taxable Income (or allowable deduction) from your federal return (see instructions for more information)	2	\$	-2,123
3. Colorado Tax (or recapture of prior year credits) from your Colorado return (see instructions for more information)	3	\$	
4. Colorado Tax Withheld, Payments, or Credits from your Colorado return (see instructions for more information)	4	\$	

Part II - Declaration of Taxpayer

Under penalties of perjury, I declare that the information I have provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on my Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules, and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.

Signature of taxpayer, fiduciary officer, or partner	Title	Date (MM/DD/YY)
	OFFICER	03/18/26
Spouse's Signature (If Joint Return, Both Must Sign)	Date (MM/DD/YY)	

Part III - Declaration of ERO/Preparer/Transmitter

If the transmitter did not prepare the tax return, check here ☒

If I am not the preparer, I declare only that the amounts shown in Part I above agree with the amounts shown on the taxpayer's Federal/Colorado income tax returns. If I am the preparer, under penalties of perjury I declare that I have reviewed the above taxpayer's Federal/Colorado income tax returns and that the information provided to me by the taxpayer and the amounts shown in Part I above agree with the amounts shown on said tax returns, and that said tax returns, statements, schedules, and attachments are true, correct, and complete to the best of my knowledge and belief. As preparer, I further declare that I have obtained the taxpayer's signature on this form at the time of filing and have provided the taxpayer with copies of all forms and information filed. I also agree to maintain this signed Form (DR 8454) for the period covered by the Colorado statute of limitations, and to provide paper copies of this declaration, said returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during this period.

ERO's Signature	Preparer Identification Number, Your SSN, or ITIN
	P00449302
Check if also Preparer ☐	Date (MM/DD/YY)
	1/22/26

Magda Drewnowski CPA

Client Name: Alpine Condominium Association,

I am pleased to confirm our understanding of the arrangements for your income tax return(s). This letter confirms the services you have asked my firm to perform and the terms under which I have agreed to do that work. Please read this letter carefully because it is important to me that you understand what you can and cannot expect from my work. In other words, I want you to know the limitations of the services you have asked me to perform. If you are confused at all by this letter or believe I have misunderstood what you need, please call me before you sign it.

The Internal Revenue Service imposes penalties on taxpayers, and on me as a return preparer, for failure to observe due care in reporting for income tax returns. To ensure an understanding of our mutual responsibilities, I ask all clients for whom I prepare tax returns to confirm the following arrangements:

I will prepare your 9/30/2025 Federal and **Specific State(s):** CO Business Income Tax Returns, Federal and **Specific State(s)** business income tax return schedules from information you furnish. I will not audit, review, compile or otherwise verify the data you submit although I may ask you to clarify some of the information. I may furnish you with checklists to help you gather and organize the necessary information, to keep my fee to a minimum. ***If you have taxable activity in a state other than that specifically listed, you are responsible for providing my firm with all information necessary to prepare any additional applicable state(s) or local income tax returns as well as informing me of the applicable states.***

I am responsible for preparing only the specific business income tax forms for the specified reporting agencies listed in this letter. Any other required services, forms or other actions on my part require a separate engagement. In the absence of written communications from me documenting such services, my services will be limited to and governed by the terms of this engagement letter.

If you have derived income from a foreign country, I will use the foreign country income information which you provide to calculate any applicable federal or state foreign tax credit or other affected federal or state income tax items. However, you are responsible for meeting any foreign country income tax or other foreign country reporting requirements. If you have amounts more than \$10,000 invested in a foreign country, the IRS requires that you disclose this. Without your notification of such foreign investments, I will assume that you do not have any amounts invested over \$10,000 outside of the United States.

My fees do not include responding to inquiries or examination by taxing authorities, via mail or in person. However, I am available to represent at my professional fees, \$250 per hour, with adjustments for liability and expertise in some cases. You agree to immediately notify me upon receipt of any correspondence from any agency covered by this letter.

This engagement letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations, or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors and assigns of you and me.

It is your responsibility to maintain, in your records, the documentation necessary to support the data used in preparing your tax returns, including but not limited to the auto, travel, entertainment, and related expenses and the required documents to support charitable contributions. If you have any questions as to the type of records required, please ask me for advice in that regard. It is also your responsibility to carefully examine and approve your completed tax returns before signing and mailing them to the tax authorities. I am not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest. I will rely, without further verification, upon information you provide to me from 3rd parties including, but not limited to, K1's, 1099's, 1098's, and receipts and similar items. ***I DO NOT automatically file tax extensions for clients-you must notify me in writing, email, or fax if you wish me to file an extension, and the notification should include your estimate of any balance due with the extension. Failure to file an extension may make you subject to various penalties and interest. Additionally, if your return is extended it does not relieve you from paying any tax due on the due date or making quarterly estimated tax payments for the current year. Failure to pay any tax due with the extension or failure to pay quarterly estimated tax payments may make you subject to various penalties and interest.***

I will use my professional judgment in preparing your returns. Whenever I am aware that a possibly applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), I will explain the possible positions that may be taken on your return. I will adopt whatever position you request on your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. I assume no liability for any such additional penalties or assessments. ***When a taxpayer reduces taxable wage income there is also a reduction in earned income reported to the Social Security Administration, which could reduce current and future benefits for the taxpayer and his or her dependents. You acknowledge and agree to the current tax reduction and the potential negative effects on future social security benefits for you, your spouse, and any dependents.***

I do not keep any original client records, so I will return those to you at the completion of the services rendered under this engagement. When records are returned to you, it is your responsibility to retain and protect your records for possible future use, including potential examination by any government or regulatory agencies.

From time to time during our relationship, you may seek my advice about potential investments. I am not an investment advisor. Accordingly, I suggest that you seek the advice of qualified investment advisors appropriate to each investment being considered. Unless otherwise specifically agreed to in a separate engagement letter signed by both parties, I will not advise you regarding the economic viability or consequences of an investment or whether you should or should not make a particular investment.

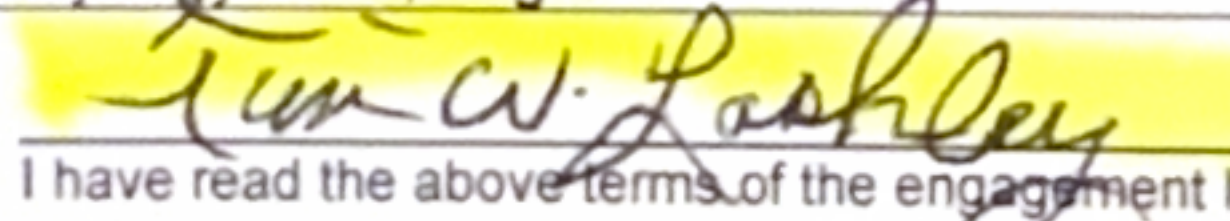
My professional fees (\$165) per hour with adjustments for liability and expertise in some cases) are due upon completion of the engagement. It is my strict policy to not release a tax return without payment. I reserve the right to charge for any additional expenses, including late fees and our time at our current accounting rate, should additional efforts be required to collect our fees.

I will e-file your tax return and provide you with one electronic copy for your records. A \$30 fee will be charged for each additional copy.

In recognition of the relative risks and benefits of this agreement to both the client and the accounting firm, the client and the accounting firm have discussed and have agreed on the fair allocation of risk between them. As such, the client agrees, to the fullest extent permitted by law, to limit the liability of the accounting firm to the client for all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the accounting firm to the client shall not exceed the accounting firm's total fee for services rendered under this agreement. The client and the accounting firm intend and agree that this limitation applies to all liability or cause of action against the accounting firm, however alleged or arising, unless otherwise prohibited by law. Both parties agree that there is a one-year limitation period to bring a claim against me for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this engagement letter.

I appreciate the opportunity to serve you. Please date and sign the enclosed copy of this letter to acknowledge your agreement with and acceptance of your responsibilities and the terms of this engagement. It is my policy to initiate services after I receive the executed engagement letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected, and all other provisions remain in full force and effect.

Very Truly Yours, Magda

 (Officer) 03/18/26 (Date)
I have read the above terms of the engagement letter and agree with the terms of this engagement.