

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

- Do not enter social security numbers on this form as it may be made public.
- Go to www.irs.gov/Form990 for instructions and the latest information.

2021

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

A For the 2021 calendar year, or tax year beginning 5/1/2021, and ending 4/30/2022

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization HARPERS CHOICE COMMUNITY ASSOCIATION, INC.
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
5440 OLD TUCKER ROW
 City or town State ZIP code
COLUMBIA MD 21044
 Foreign country name Foreign province/state/county Foreign postal code

D Employer identification number 52-0993424

E Telephone number (410) 730-3888

F Name and address of principal officer:
REBECCA BEALL 5456 ENDICOTT LANE, COLUMBIA, MD 21044

G Gross receipts \$ 737,063

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions

I Tax-exempt status: 501(c)(3) 501(c) (4) ◀ (insert no.) 4947(a)(1) or 527

J Website: ▶ harperschoice.org **H(c)** Group exemption number ▶ _____

K Form of organization: Corporation Trust Association Other ▶ **L** Year of formation: 1968 **M** State of legal domicile: MD

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>HCCA is a community organization that administers programs and special events for the residents of the community. It is also responsible for the operation, maintenance, and development of community facilities.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	5
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	5
	5 Total number of individuals employed in calendar year 2021 (Part V, line 2a)	5	9
	6 Total number of volunteers (estimate if necessary)	6	15
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0	
Revenue	8 Contributions and grants (Part VIII, line 1h)	385,018	401,248
	9 Program service revenue (Part VIII, line 2g)	76,947	335,787
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	139	28
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	20,000	0
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	482,104	737,063
	Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1–3)	0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0	0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		306,077	448,629
16a Professional fundraising fees (Part IX, column (A), line 11e)		0	0
b Total fundraising expenses (Part IX, column (D), line 25) ▶ <u>0</u>			
17 Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)		152,617	232,198
18 Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	458,694	680,827	
19 Revenue less expenses. Subtract line 18 from line 12	23,410	56,236	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 423,033	End of Year 489,152
	21 Total liabilities (Part X, line 26)	242,958	265,267
	22 Net assets or fund balances. Subtract line 21 from line 20	180,075	223,885

Part II Signature Block

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 officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer _____ Date _____
 Type or print name and title _____

Paid Preparer Use Only

Print/Type preparer's name Preparer's signature Date Check if self-employed PTIN
DEBORAH L HERMAN _____ 10/20/2022 P00104306

Firm's name ▶ DEBORAH L. HERMAN, CPA Firm's EIN ▶ 52-1302736
 Firm's address ▶ 3036 PATUXENT OVERLOOK CT., ELLICOTT CITY, MD 21042 Phone no. (410) 461-6992

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

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission:
HCCA IS A COMMUNITY ORGANIZATION THAT ADMINISTERS PROGRAMS AND SPECIAL EVENTS FOR THE RESIDENTS OF THE COMMUNITY. IT IS ALSO RESPONSIBLE FOR THE OPERATION, MAINTENANCE, AND DEVELOPMENT OF COMMUNITY FACILITIES. IT ALSO ENFORCES COMMUNITY COVENANTS.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 271,149 including grants of \$ 259,821) (Revenue \$)
PROGRAM EXPENSES - EXPENSES OF ADMINISTERING PROGRAMS, CLASSES, AND INSTRUCTORS FOR COMMUNITY PARTICIPATION

4b (Code:) (Expenses \$ 315,145 including grants of \$ 111,314) (Revenue \$ 333,747)
FACILITIES AND EQUIPMENT RENTAL EXPENSES - COSTS INCURRED IN RENTING AND MAINTAINING SPACE USED BY COMMUNITY FOR BUSINESS AND SOCIAL MEETINGS

4c (Code:) (Expenses \$ 10,327 including grants of \$ 3,807) (Revenue \$)
SPECIAL EVENTS EXPENSES - EXPENSES INCURRED IN ADMINISTERING SPECIAL YEARLY AND NON-RECURRING EVENTS PROVIDED FOR COMMUNITY

4d Other program services (Describe on Schedule O.)
(Expenses \$ 5,194 including grants of \$ 3,807) (Revenue \$ 1,970)

4e Total program service expenses 601,815

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A		X
2 Is the organization required to complete Schedule B, Schedule of Contributors? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI	X	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I. See instructions.		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III.</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J.</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a.</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		X
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		X
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		X
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I.</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I.</i>		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II.</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III.</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV.</i>		X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV.</i>		X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV.</i>		X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M.</i>		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M.</i>		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I.</i>		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II.</i>		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I.</i>		X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2.</i>		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI.</i>		X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V.

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.		
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.		
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return 2a 9		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.	2b	X
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b	If "Yes," enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d	If "Yes," indicate the number of Forms 8282 filed during the year 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders 11a		
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI.

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year. If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent.		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?	X	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	X	
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	X	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
8a	The governing body?	X	
8b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13.	X	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official.	X	
15b	Other officers or key employees of the organization. If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.	X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed. **HARPER CHOICE COMMUNITY ASSOC.**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records. **HARPER CHOICE COMMUNITY ASSOC. (410) 730-3888**
5440 OLD TUCKER ROW, COLUMBIA, MD 21044

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) STEPHEN INGLEY VILLAGE MANAGER	40.00 0.00			X		X	94,753	0	5,685	
(2) REBECCA BEALL BOARD CHAIR	2.00 0.00	X	X				0	0	0	
(3) BRYNN CONOVER BOARD MEMBER	2.00 0.00	X	X				0	0	0	
(4) DEBRA WARNER BOARD MEMBER	2.00 0.00	X					0	0	0	
(5) JOEL HUREWITZ BOARD MEMBER	2.00 0.00	X					0	0	0	
(6) ARTHUR BRODY BOARD MEMBER	2.00 0.00	X					0	0	0	
(7) ALAN KLEIN COL. COUNCIL REP.	4.00 0.00	X					0	0	0	
(8)										
(9)										
(10)										
(11)										
(12)										
(13)										
(14)										

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/ 1099-MISC/ 1099-NEC)	(E) Reportable compensation from related organizations (W-2/ 1099-MISC/ 1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							94,753	0	5,685	
c Total from continuation sheets to Part VII, Section A							0	0	0	
d Total (add lines 1b and 1c)							94,753	0	5,685	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual.</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual.</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person.</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
		0
		0
		0
		0
		0

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII.

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	0				
	1b	Membership dues	0				
	1c	Fundraising events	0				
	1d	Related organizations	0				
	1e	Government grants (contributions)	0				
	1f	All other contributions, gifts, grants, and similar amounts not included above	401,248				
	1g	Noncash contributions included in lines 1a-1f	\$ 0				
	h	Total. Add lines 1a-1f		401,248			
Program Service Revenue	Business Code						
	2a	LEASE AND RENTAL REVENUE	900099	333,747	333,747		
	b	TUITION AND ENROLLMENT REVENUE	900099	0	0		
	c	SPECIAL EVENT REVENUE	900099	0	0		
	d			0			
	e			0			
	f	All other program service revenue		2,040	2,040		
g	Total. Add lines 2a-2f		335,787				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		28	28		
	4	Income from investment of tax-exempt bond proceeds		0			
	5	Royalties		0			
	6a	Gross rents	(i) Real				
			(ii) Personal				
			6c	0	0		
	d	Net rental income or (loss)		0			
	7a	Gross amount from sales of assets other than inventory	(i) Securities	0	0		
			(ii) Other				
			7b	0	0		
	c	Gain or (loss)	7c	0	0		
	d	Net gain or (loss)		0			
	8a	Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18.	8a	0			
	b	Less: direct expenses	8b	0			
	c	Net income or (loss) from fundraising events		0			
9a	Gross income from gaming activities. See Part IV, line 19.	9a	0				
b	Less: direct expenses	9b	0				
c	Net income or (loss) from gaming activities		0				
10a	Gross sales of inventory, less returns and allowances	10a	0				
b	Less: cost of goods sold	10b	0				
c	Net income or (loss) from sales of inventory		0				
Miscellaneous Revenue	Business Code						
	11a			0			
	b			0			
	c			0			
	d	All other revenue		0			
e	Total. Add lines 11a-11d		0				
12	Total revenue. See instructions		737,063	335,815	0	0	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>		(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1	Grants and other assistance to domestic organizations domestic governments. See Part IV, line 21	0			
2	Grants and other assistance to domestic individuals. See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16	0			
4	Benefits paid to or for members	0			
5	Compensation of current officers, directors, trustees, and key employees	94,753	85,278	9,475	
6	Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0			
7	Other salaries and wages	270,263	243,237	27,026	
8	Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	17,060	15,354	1,706	
9	Other employee benefits	37,789	34,010	3,779	
10	Payroll taxes	28,764	25,888	2,876	
11	Fees for services (nonemployees):				
a	Management	0			
b	Legal	200	200		
c	Accounting	3,360	2,520	840	
d	Lobbying	0			
e	Professional fundraising services. See Part IV, line 17	0			
f	Investment management fees	0			
g	Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)	15,077	7,539	7,538	
12	Advertising and promotion	609	609		
13	Office expenses	35,137	28,106	7,031	
14	Information technology	2,110	2,110		
15	Royalties	0			
16	Occupancy	127,478	114,730	12,748	
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials	0			
19	Conferences, conventions, and meetings	534	534		
20	Interest	0			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	16,791	15,112	1,679	0
23	Insurance	8,629	4,315	4,314	
24	Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a	NEWSLETTER	5,194	5,194		
b	DONATIONS	3,657	3,657		
c	SPECIAL EVENTS EXPENSES	10,327	10,327		
d	PRINTING	3,095	3,095		
e	All other expenses	0			
25	Total functional expenses. Add lines 1 through 24e	680,827	601,815	79,012	0
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year		
Assets	1	Cash—non-interest-bearing	56,176	1	272,675	
	2	Savings and temporary cash investments	343,425	2	159,790	
	3	Pledges and grants receivable, net	0	3	0	
	4	Accounts receivable, net	3,700	4	3,700	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	5		
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)	0	6		
	7	Notes and loans receivable, net	0	7	0	
	8	Inventories for sale or use	0	8		
	9	Prepaid expenses and deferred charges	1,903	9	4,607	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	284,014			
		10a				
	b	Less: accumulated depreciation	235,634	17,829	10c	48,380
		10b				
	11	Investments—publicly traded securities	0	11	0	
	12	Investments—other securities. See Part IV, line 11	0	12	0	
	13	Investments—program-related. See Part IV, line 11	0	13	0	
14	Intangible assets	0	14	0		
15	Other assets. See Part IV, line 11	0	15	0		
16	Total assets. Add lines 1 through 15 (must equal line 33)	423,033	16	489,152		
Liabilities	17	Accounts payable and accrued expenses	38,195	17	57,200	
	18	Grants payable	0	18		
	19	Deferred revenue	90,849	19	146,732	
	20	Tax-exempt bond liabilities	0	20		
	21	Escrow or custodial account liability. Complete Part IV of Schedule D	0	21		
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons	0	22		
	23	Secured mortgages and notes payable to unrelated third parties	0	23	0	
	24	Unsecured notes and loans payable to unrelated third parties	76,200	24	0	
	25	Other liabilities (including federal income tax payables to related third parties, and other liabilities not included on lines 17–24). Complete Part X of Schedule D	37,714	25	61,335	
	26	Total liabilities. Add lines 17 through 25	242,958	26	265,267	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.					
	27	Net assets without donor restrictions	180,075	27	223,885	
	28	Net assets with donor restrictions	0	28		
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.					
	29	Capital stock or trust principal, or current funds	0	29		
	30	Paid-in or capital plus, or land, building, or equipment fund	0	30		
	31	Retained earnings, endowment, accumulated income, or other funds	0	31		
	32	Total net assets or fund balances	180,075	32	223,885	
33	Total liabilities and net assets/fund balances	423,033	33	489,152		

Part XI Reconciliation of Net Assets

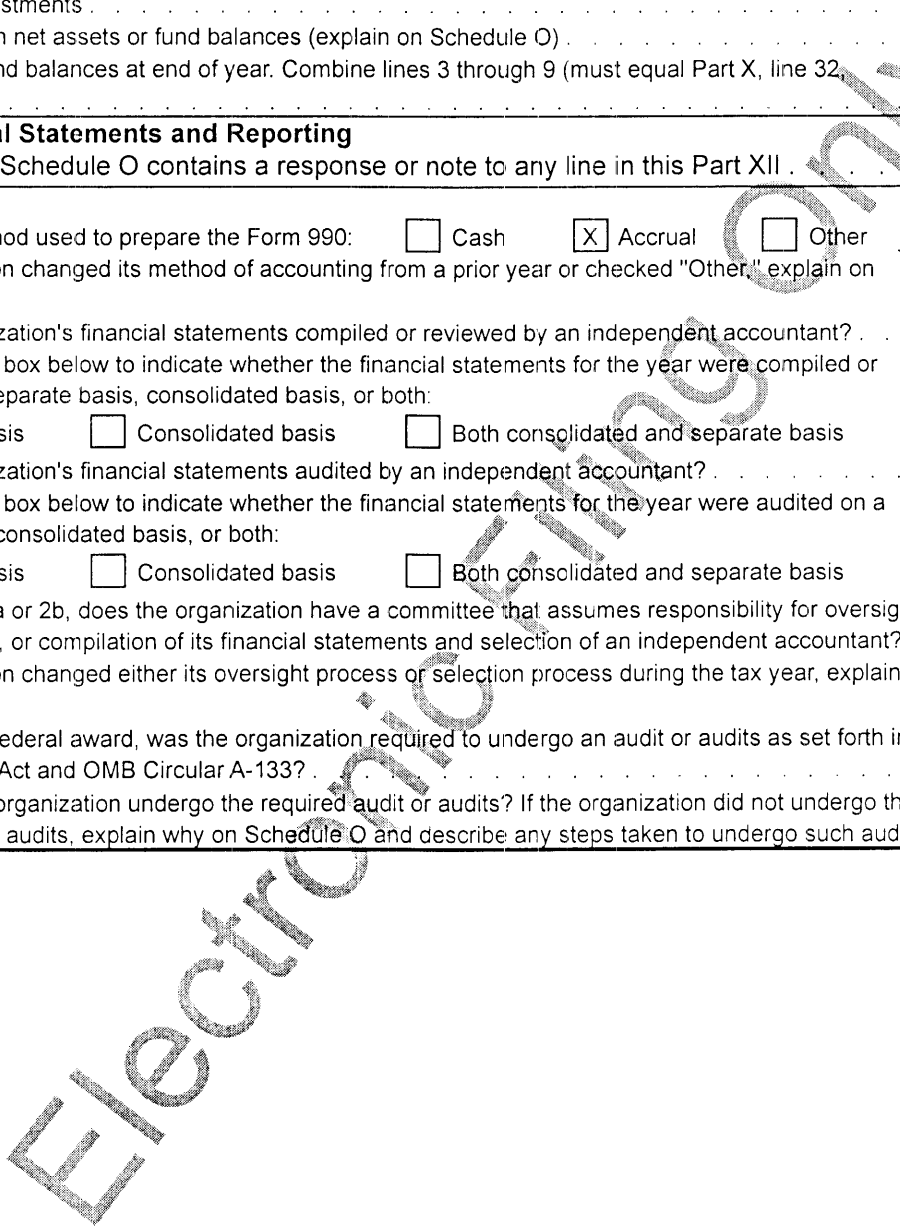
Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	737,063
2	Total expenses (must equal Part IX, column (A), line 25)	2	680,827
3	Revenue less expenses. Subtract line 2 from line 1	3	56,236
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	180,075
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-12,426
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	223,885

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a	Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
b	Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		



SCHEDULE D (Form 990)

Supplemental Financial Statements

OMB No. 1545-0047

2021

Open to Public Inspection

Department of the Treasury Internal Revenue Service

- Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization: HARPERS CHOICE COMMUNITY ASSOCIATION, INC. Employer identification number: 52-0993424

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows 1-6 for various metrics and questions regarding donor advised funds.

Part II Conservation Easements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Form for Part II with multiple rows and columns for conservation easement details, including a table for lines 2a-2d.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Form for Part III with rows for reporting on collections of art, historical treasures, or other similar assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | 0 |
| d Additions during the year | |
| e Distributions during the year | |
| f Ending balance | 0 |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	0	0	0	0	0
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance	0	0	0	0	0

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment %
 - b Permanent endowment %
 - c Term endowment %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|-----------------------------|-----|----|
| (i) Unrelated organizations | | |
| (ii) Related organizations | | |
- b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land	0	0	0	0
b Buildings	0	0	0	0
c Leasehold improvements	0	29,064	29,064	0
d Equipment	0	254,950	206,570	48,380
e Other	0	0	0	0

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 48,380

Part VII Investments—Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives	0	
(2) Closely held equity interests	0	
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶	0	

Part VIII Investments—Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶	0	

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	0

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	0
(2) ACCRUED PAYROLL	18,178
(3) ACCRUED VACATION LEAVE	43,157
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	61,335

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII . . .

SCHEDULE O
(Form 990)

Supplemental Information to Form 990 or 990-EZ

OMB No. 1545-0047

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

2021

▶ Attach to Form 990 or Form 990-EZ.

**Open to Public
Inspection**

▶ Go to www.irs.gov/Form990 for the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

Employer identification number

HARPERS CHOICE COMMUNITY ASSOCIATION, INC.

52-0993424

Form 990, Part III, Line 4d: Program Service Expenses: 5,194, Grants and allocations: 3,807,

Revenue: 1,970 NEWSLETTER AND MISCELLANEOUS EXPENSES - EXPENSES INCURRED IN PUBLISHING

PERIODIC NEWSLETTERS USED TO INFORM COMMUNITY OF PROGRAMS, EVENTS, AND ACTIVITIES AVAILABLE

AND OTHER SERVICES MADE AVAILABLE TO THE COMMUNITY

Form 990, Part VI, Section B, Line 11A: THE COMPLETED FORM 990 HAS BEEN PROVIDED TO ALL BOARD

MEMBERS VIA EMAIL FOR REVIEW PRIOR TO SUBMISSION.

Form 990, Part VI, Section B, Line 15A: ALL STAFF COMPENSATION, INCLUDING THE CEO'S, DERIVE

FROM AN INDEPENDENT SALARY STUDY APPROVED BY THE BOARD OF DIRECTORS.

Form 990, Part VI, Section B, Line 15B: EMPLOYEE WAGES ARE BASED ON AN INDEPENDENT SALARY

STUDY.

Form 990, Part VI, Section C, Line 19: THE ORGANIZATION POSTS ITS GOVERNING DOCUMENTS AND

POLICIES ON ITS WEBSITE. FINANCIAL STATEMENTS ARE AVAILABLE UPON REQUEST IN THE ORGANIZATIONN

OFFICE.

Form 990, Part VI, Section A, Line 6, 7A, 7B: THE HARPER'S CHOICE COMMUNITY RESIDENTS/MEMBERS

ANNUALLY ELECT THE MEMBERS OF THE BOARD/GOVERNING BODY AND APPROVE SIGNIFICANT DECISIONS OF

THE BOARD. THEY HAVE THE RIGHT TO ELECT MEMBERS OF THE BOARD.

Form 990, Part XI, Line 8: AUDITOR ADJUSTMENT

Electronic Filing Only

Depreciation and Amortization (Including Information on Listed Property)

2021

Department of the Treasury
Internal Revenue Service (99)

▶ Attach to your tax return.

Attachment
Sequence No. **179**

▶ Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return HARPERS CHOICE COMMUNITY ASSOCIATI	Business or activity to which this form relates 990	Identifying number 52-0993424
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Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount (see instructions)	1	1,050,000
2 Total cost of section 179 property placed in service (see instructions)	2	48,164
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,620,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	1,050,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost
See statement	2,012	2,012
7 Listed property. Enter the amount from line 29	7	1,078
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	3,090
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	3,090
10 Carryover of disallowed deduction from line 13 of your 2020 Form 4562.	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12 Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	3,090
13 Carryover of disallowed deduction to 2022. Add lines 9 and 10, less line 12	13	0

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17 MACRS deductions for assets placed in service in tax years beginning before 2021	17	5,291
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>	18	

Section B - Assets Placed in Service During 2021 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property		See Stmt				4,508
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2021 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	3,902
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	16,791
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/ investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost	
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions							25		
26 Property used more than 50% in a qualified business use:									
		%							
		%							
See statement		%					3,902	1,078	
27 Property used 50% or less in a qualified business use:									
		%				S/L –			
		%				S/L –			
		%				S/L –			
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	3,902	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	1,078	

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1		(b) Vehicle 2		(c) Vehicle 3		(d) Vehicle 4		(e) Vehicle 5		(f) Vehicle 6	
30 Total business/investment miles driven during the year (don't include commuting miles)												
31 Total commuting miles driven during the year												
32 Total other personal (noncommuting) miles driven												
33 Total miles driven during the year. Add lines 30 through 32												
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?												
36 Is another vehicle available for personal use?												

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2021 tax year (see instructions):					
43 Amortization of costs that began before your 2021 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44 0

Section 179 Deduction - 990

4/30/2022

HARPERS CHOICE COMMUNITY ASSOCIATION, INC. 52-0993424

Item No.	Description of Property	Date Placed In Service	Asset Code	Bus. Use %	Cost or Other Basis	Section 179 Deduction
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Section 179 Deductions Before Limitations (Line 8)

Non-listed property elected 179 deduction (Line 6)

FURNISHINGS	8/12/2021	F-11	100.00%	553	553
FURNISHINGS	1/6/2022	F-11	100.00%	823	823
FURNISHINGS	4/28/2022	F-11	100.00%	636	636

Total Non-listed property elected 179 deduction (Line 6)				2,012	2,012
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Listed property elected 179 deduction (Line 7)

LAPTOP	6/15/2021	F-15	100.00%	733	733
PRINTER	12/9/2021	F-15	100.00%	345	345

Total Listed property elected 179 deduction (Line 7)				1,078	1,078
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Total Elected 179 deduction (Line 8)				3,090	3,090
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Form 4562 Statement - 990

4/30/2022

HARPERS CHOICE COMMUNITY ASSOCIATION, INC. 52-0993424

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.	
MACRS deductions for prior years (Line 17)																	
	DRAPES - BALLROOM	6/15/2016	F-11	100.00%	8,676	0	0	0	0	8,676	5.0	SL/GDS	HY	7,808	868	8,676	
	SOUND SYSTEM	8/11/2017	F-11	100.00%	2,762	0	0	0	0	2,762	5.0	SL/GDS	HY	1,932	552	2,484	
	CURTAINS	4/18/2018	F-11	100.00%	5,400	0	0	0	0	5,400	5.0	SL/GDS	HY	3,780	1,080	4,860	
	TABLES	4/23/2018	F-11	100.00%	1,901	0	0	0	0	1,901	5.0	SL/GDS	HY	1,330	380	1,710	
	CURTAINS	6/29/2018	F-11	100.00%	7,500	0	0	0	0	7,500	5.0	SL/GDS	HY	3,750	1,500	5,250	
	CHAIRS - SOCIAL ROOM	9/17/2018	F-11	100.00%	1,465	0	0	0	0	1,465	5.0	SL/GDS	HY	733	293	1,026	
	CHAIRS - SOCIAL ROOM	2/4/2020	F-11	100.00%	3,089	0	0	0	0	3,089	5.0	SL/GDS	HY	927	618	1,545	
Total MACRS deductions for prior years (Line 17)															20,260	5,291	25,551
GDS 5-year property (Line 19b)																	
	LOBBY FURNITURE	6/3/2021	F-11	100.00%	5,500	0	0	0	0	5,500	5	SL/GDS	HY	0	550	550	
	WEBSITE DESIGN	11/21/2021	F-10	100.00%	22,568	0	0	0	0	22,568	5	SL/GDS	HY	0	2,257	2,257	
	ICE MACHINE (UPSTAIRS)	12/28/2021	F-10	100.00%	4,337	0	0	0	0	4,337	5	SL/GDS	HY	0	434	434	
	ICE MACHINE (DOWNSTAIRS)	12/28/2021	F-10	100.00%	3,169	0	0	0	0	3,169	5	SL/GDS	HY	0	317	317	
	BALLROOM CHAIRS	3/18/2022	F-11	100.00%	9,500	0	0	0	0	9,500	5	SL/GDS	HY	0	950	950	
Total GDS 5-year property (Line 19b)															0	4,508	4,508
Subtotal Depreciation															20,260	9,799	30,059

Listed Property

Listed property with more than 50% business use (Line 25 and 26)

COMPUTERS(4)	7/20/2014	F-4	100.00%	5,101	0	0	0	0	0	5,101	5.0	SL/GDS	HY	5,101	0	5,101	
DELL LAPTOP	12/5/2018	F-15	100.00%	741	741	0	0	0	0	741	5.0	SL/GDS	HY	741	0	741	
DELL MONITOR	11/12/2018	F-15	100.00%	158	158	0	0	0	0	158	5.0	SL/GDS	HY	158	0	158	
DELL OPTIPLEX & LATITUDE	8/16/2018	F-15	100.00%	3,108	0	0	0	0	0	3,108	5.0	SL/GDS	HY	1,555	622	2,177	
EVENT SOFTWARE	4/30/2018	F-15	100.00%	16,400	0	0	0	0	0	16,400	5.0	SL/GDS	HY	11,480	3,280	14,760	
LAPTOP	6/24/2015	F-4	100.00%	1,236	0	0	0	0	0	1,236	5.0	SL/GDS	HY	1,236	0	1,236	
LAPTOP	6/15/2021	F-15	100.00%	733	733	0	0	0	0	733	5	200DB	HY	0	0	733	
PRINTER	12/9/2021	F-15	100.00%	345	345	0	0	0	0	345	5	200DB	HY	0	0	345	
Total listed prop with > 50% business use															27,822	1,977	25,845
Subtotal Listed Property															27,822	1,977	25,845

Total Depreciation and Amortization

Total Depreciation and Amortization															103,689	1,977	0	0	101,712
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Form 4562 Reconciliation

Annual depreciation and amortization (including Sec 168(f) elected amounts) 13,701
 Special allowance except listed property (Line 14) - current year assets 0
 Special allowance - listed property (Line 25) - current year assets 0
 Section 179 amount claimed (includes prior year disallowed) 3,080
 Section 179 amount carried forward to future year 0

Form 4562 Statement - 990

4/30/2022

HARPERS CHOICE COMMUNITY ASSOCIATION, INC. 52-0993424

Item No.	Description of Property	Date Placed In Service	Asset Code	Business Use %	Cost or Other Basis	Sec. 179 Deduction	Credit	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Convention Code	Prior Accum. Deprec., 179, Bonus	2021 Deprec.	2021 Accum. Deprec.
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Section 179 deduction (Line 12)

3,090

Less amortization included in total annual depreciation and amortization (Line 44)

0

Form 4562, Line 22

16,791