

Form **1120S**Department of the Treasury
Internal Revenue Service**U.S. Income Tax Return for an S Corporation**

- Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation.
► See separate instructions.

OMB No. 1545-0130

2009For calendar year 2009 or tax year beginning 8/13/2009, ending 12/31/2009

A S election effective date <u>8/13/2009</u>	Use IRS label. Otherwise, print or type.	Name <u>EVER PURE INC</u>	D Employer identification number <u>27-0818700</u>
B Business activity code number (see instructions) <u>443120</u>		Number, street, and room or suite no. If a P.O. box, see instructions. <u>18602 LA GUARDIA ST</u>	E Date incorporated <u>8/13/2009</u>
C Check if Sch. M-3 attached <input type="checkbox"/>		City or town State ZIP code <u>ROWLAND HEIGHTS CA 91748</u>	F Total assets (see instructions) \$ <u>97,725</u>

G Is the corporation electing to be an S corporation beginning with this tax year? ☒ Yes ☐ No If "Yes," attach Form 2553 if not already filed

H Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change
(4) ☐ Amended return (5) ☐ S election termination or revocation

I Enter the number of shareholders who were shareholders during any part of the tax year 1**Caution.** Include **only** trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1a Gross receipts or sales <u>17,320</u>	b Less returns and allowances	c Bal ►	1c	<u>17,320</u>
	2 Cost of goods sold (Schedule A, line 8)			2	<u>13,611</u>
	3 Gross profit. Subtract line 2 from line 1c			3	<u>3,709</u>
	4 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)			4	
	5 Other income (loss) (see instructions—attach statement)			5	
	6 Total income (loss). Add lines 3 through 5			6	<u>3,709</u>
Deductions (see instructions for limitations)	7 Compensation of officers			7	<u>3,000</u>
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	<u>2,019</u>
	12 Taxes and licenses			12	<u>384</u>
	13 Interest			13	
	14 Depreciation not claimed on Schedule A or elsewhere on return (attach Form 4562)			14	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	
	17 Pension, profit-sharing, etc., plans			17	
	18 Employee benefit programs			18	
	19 Other deductions (attach statement)			19	<u>3,353</u>
	20 Total deductions. Add lines 7 through 19			20	<u>8,756</u>
	21 Ordinary business income (loss). Subtract line 20 from line 6			21	<u>-5,047</u>
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions)	22a		22c	<u>0</u>
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see instructions for additional taxes)				
	23a 2009 estimated tax payments and 2008 overpayment credited to 2009	23a		23d	<u>0</u>
	b Tax deposited with Form 7004	23b			
	c Credit for federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c				
	24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed			25	<u>0</u>
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	<u>0</u>
27 Enter amount from line 26 Credited to 2010 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			27	<u>0</u>	

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.

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

Paid Preparer's Use Only	Signature of officer	Date	Title	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN <u>P00215833</u>	
	Preparer's signature	<u>NATALIE LEE, ENROLLED AGENT</u>	<u>5/18/2010</u>			
	Firm's name (or yours if self-employed), address, and ZIP code	<u>LA FIRST TAX FINANCIAL SERVICES</u> <u>9067 LAS TUNAS DR.</u> <u>TEMPLE CITY</u>	State <u>CA</u>			EIN <u>26-1703414</u> Phone no. <u>(626) 285-1221</u> ZIP code <u>91780</u>

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form **1120S** (2009)

(HTA)

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	88,158
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	3,161
6	Total. Add lines 1 through 5	6	91,319
7	Inventory at end of year	7	77,708
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	13,611

9a Check all methods used for valuing closing inventory: (i) ☐ Cost as described in Regulations section 1.471-3
(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4
(iii) ☐ Other (Specify method used and attach explanation.) ▶

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☒ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach explanation.

Schedule B Other Information (see instructions)

	Yes	No
1 Check accounting method: a <input type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input checked="" type="checkbox"/> Other (specify) ▶ HYBRID		
2 See the instructions and enter the: a Business activity ▶ RETAIL b Product or service ▶ PRODUCTS		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a statement showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) if 100% owned, was a QSub election made?		X
4 Has this corporation filed, or is it required to file, a return under section 6111 to provide information on any reportable transaction?		X
5 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
6 If the corporation: (a) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years. ▶ \$		
7 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$		
8 Are the corporation's total receipts (see instructions) for the tax year and its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L and M-1.	X	

Schedule K Shareholders' Pro Rata Share Items

Total amount

	1	2	3a	3b	3c	4	5a	5b	6	7	8a	8b	8c	9	10
1 Ordinary business income (loss) (page 1, line 21)		-5,047													
2 Net rental real estate income (loss) (attach Form 8825)															
3a Other gross rental income (loss)															
b Expenses from other rental activities (attach statement)															
c Other net rental income (loss). Subtract line 3b from line 3a					0										
4 Interest income															
5 Dividends: a Ordinary dividends															
b Qualified dividends															
6 Royalties															
7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S))															
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S))															
b Collectibles (28%) gain (loss)															
c Unrecaptured section 1250 gain (attach statement)															
9 Net section 1231 gain (loss) (attach Form 4797)															
10 Other income (loss) (see instructions) Type ▶															

Shareholders' Pro Rata Share Items (continued)		Total amount	
Deductions	11 Section 179 deduction (attach Form 4562)	11	
	12a Contributions	12a	
	b Investment interest expense	12b	
	c Section 59(e)(2) expenditures (1) Type (2) Amount	12c(2)	
	d Other deductions (see instructions) Type	12d	
Credits	13a Low-income housing credit (section 42(j)(5))	13a	
	b Low-income housing credit (other)	13b	
	c Qualified rehabilitation expenditures (rental real estate) (attach Form 3468)	13c	
	d Other rental real estate credits (see instructions) Type	13d	
	e Other rental credits (see instructions) Type	13e	
	f Alcohol and cellulosic biofuel fuels credit (attach Form 6478)	13f	
	g Other credits (see instructions) Type	13g	
Foreign Transactions	14a Name of country or U.S. possession		
	b Gross income from all sources	14b	
	c Gross income sourced at shareholder level	14c	
	Foreign gross income sourced at corporate level		
	d Passive category	14d	
	e General category	14e	
	f Other (attach statement)	14f	
	Deductions allocated and apportioned at shareholder level		
	g Interest expense	14g	
	h Other	14h	
	Deductions allocated and apportioned at corporate level to foreign source income		
	i Passive category	14i	
	j General category	14j	
	k Other (attach statement)	14k	
Other information			
l Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	14l		
m Reduction in taxes available for credit (attach statement)	14m		
n Other foreign tax information (attach statement)			
Alternative Minimum Tax (AMT) Items	15a Post-1986 depreciation adjustment	15a	
	b Adjusted gain or loss	15b	
	c Depletion (other than oil and gas)	15c	
	d Oil, gas, and geothermal properties—gross income	15d	
	e Oil, gas, and geothermal properties—deductions	15e	
	f Other AMT items (attach statement)	15f	
Items Affecting Shareholder Basis	16a Tax-exempt interest income	16a	
	b Other tax-exempt income	16b	
	c Nondeductible expenses	16c	
	d Property distributions	16d	
	e Repayment of loans from shareholders	16e	
Other Information	17a Investment income	17a	
	b Investment expenses	17b	
	c Dividend distributions paid from accumulated earnings and profits	17c	
	d Other items and amounts (attach statement)		
Reconciliation	18 Income/loss reconciliation. Combine the amounts on lines 1 through 10 in the far right column. From the result, subtract the sum of the amounts on lines 11 through 12d and 14l	18	-5,047

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash				19,434
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts		0		0
3	Inventories				77,708
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation		0		0
11a	Depletable assets				
b	Less accumulated depletion		0		0
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)			600	
b	Less accumulated amortization		0	17	583
14	Other assets (attach statement)				
15	Total assets		0		97,725
Liabilities and Shareholders' Equity					
16	Accounts payable				40,820
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach statement)				1,373
19	Loans from shareholders				30,579
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock				30,000
23	Additional paid-in capital				
24	Retained earnings				(5,047)
25	Adjustments to shareholders' equity (attach statement)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		0		97,725

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

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more—see instructions

1	Net income (loss) per books	-5,047	5	Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):	
2	Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize):		a	Tax-exempt interest \$	0
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14i (itemize):		6	Deductions included on Schedule K, lines 1 through 12 and 14i, not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Travel and entertainment \$				0
		0	7	Add lines 5 and 6	0
4	Add lines 1 through 3	-5,047	8	Income (loss) (Schedule K, line 18). Line 4 less line 7	-5,047

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year		
2	Ordinary income from page 1, line 21		
3	Other additions		
4	Loss from page 1, line 21	(5,047)	
5	Other reductions		
6	Combine lines 1 through 5	(5,047)	0
7	Distributions other than dividend distributions	0	0
8	Balance at end of tax year. Subtract line 7 from line 6	(5,047)	0

Line 19 (1120S) - Other Deductions

1	From Form 4562 - Amortization	1	17
2	Automobile and truck expenses	2	308
3	Bank charges	3	45
4	Miscellaneous	4	2
5	Office expenses	5	30
6	Supplies	6	130
7	Accounting	7	680
8	Freight Out	8	2,141
9	Total other deductions	9	3,353

Line 5, Sch A (1120S) - Other Costs for Cost of Goods Sold

1	Freight-in	1	2,901
2	Supplies	2	260
3	Total other costs	3	3,161
4	Total other costs less expenses for offsetting credits	4	3,161

Line 18, Sch L (1120S) - Other Current Liabilities

		Beginning	End
1	ACCRUED SALARIES & WAGES	1	913
2	ACCRUED PAYROLL TAXES	2	293
3	SALES TAXES PAYABLE	3	167
4	Total other current liabilities	4	1,373

Depreciation and Amortization
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return EVER PURE INC	Business or activity to which this form relates 1120S - RETAIL	Identifying number 27-0818700
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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 the instructions for a higher limit for certain businesses	1	250,000
2 Total cost of section 179 property placed in service (see instructions).	2	
3 Threshold cost of section 179 property before reduction in limitation (see instructions)	3	800,000
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	250,000

6 (a) Description of property	(b) Cost (business use only)	(c) Elected cost

7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	0
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	0
10 Carryover of disallowed deduction from line 13 of your 2008 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 do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2010. Add lines 9 and 10, less line 12 ▶	13	0

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not 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 (Do not include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2009	17	
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"/>		

Section B - Assets Placed in Service During 2009 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
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	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2009 Tax Year Using the Alternative Depreciation System

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

Part IV Summary (See instructions.)

21 Listed property. Enter amount from line 28	21	
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	0
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.

Form 4562 (2009)

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, 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 type="checkbox"/> Yes <input type="checkbox"/> No					24b If "Yes," is the evidence written? <input 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 dep- reciation (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:									
		%							
		%							
		%							
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	0	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0	

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 (do not 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 are not 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," do not 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 2009 tax year (see instructions):					
ORGANIZATION COST	8/13/2009	600	248	15	17
43 Amortization of costs that began before your 2009 tax year					43
44 Total. Add amounts in column (f). See the instructions for where to report					44
					17

Form 4562 Statement - 1120S

12/31/2009

Item No.	Description of Property	Date Placed In Service	Asset Code	Bus. Use %	Cost or Other Basis	Sec. 179 Deduction	Special Allowance	Salvage Value	Recovery Basis	Recovery Period	Method	Conv Code	Prior Accum. Deprec., 179, Bonus	2009 Deprec.	2009 Accum. Deprec.
Total Amortization (Line 44)															
1	ORGANIZATION COS	8/13/2009	Z-10	100.00%	600	0	0	0	600	15	SL	FM	0	17	17
Total Total Amortization (Line 44)					600	0	0	0	600						
Total Depreciation and Amortization					600	0	0	0	600						

Form 4562 Reconciliation

Annual depreciation and amortization	17
Special allowance except listed property (Line 14) - current year assets	0
Special allowance - listed property (Line 25) - current year assets	0
Section 179 deduction claimed (includes prior year disallowed)	0
Section 179 deduction carried forward to future year	0
Section 179 deduction (Line 12) reported on Schedule K	0
Less amortization included in total annual depreciation and amortization (Line 44)	17
Form 4562, Line 22	0

**Schedule K-1
(Form 1120S)**

Department of the Treasury
Internal Revenue Service

2009

For calendar year 2009, or tax
year beginning 08/13, 2009
ending 12/31, 20 09

**Shareholder's Share of Income, Deductions,
Credits, etc.**

► See back of form and separate instructions.

Part I Information About the Corporation

A Corporation's employer identification number
27-0818700

B Corporation's name, address, city, state, and ZIP code

EVER PURE INC
18602 LA GUARDIA ST
ROWLAND HEIGHTS CA 91748

C IRS Center where corporation filed return
Ogden, UT 84201-0013

Part II Information About the Shareholder

D Shareholder's identifying number **Shareholder: 1**
613-77-1317

E Shareholder's name, address, city, state, and ZIP code

CHIN SU CHEN LIAO
18602 LA GUARDIA ST
ROWLAND HEIGHTS, CA 91748

F Shareholder's percentage of stock
ownership for tax year 100.000000%



For IRS Use Only

☐ Final K-1

☐ Amended K-1

671109
OMB No. 1545-0130

**Part III Shareholder's Share of Current Year Income,
Deductions, Credits, and Other Items**

1	Ordinary business income (loss)	13	Credits
	-5,047		
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) items
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
		17	Other information

* See attached statement for additional information.

2009

California S Corporation Franchise or Income Tax Return

Short Year

100S

For calendar year 2009 or fiscal year beginning month 8 day 13 year 2009, and ending month 12 day 31 year 2009.

Corporation name EVER PURE INC			California corporation number 3224092		
Address (suite, room, or PMB no.) 18602 LA GUARDIA ST			FEIN 27-0818700		
City ROWLAND HEIGHTS	State CA	ZIP Code 91748			

Schedule Q Questions: (continued on Side 2)

A1 FINAL RETURN? <input type="checkbox"/> Dissolved <input type="checkbox"/> Surrendered (withdrawn) <input type="checkbox"/> Merged/Reorganized <input type="checkbox"/> IRC Section 338 sale <input type="checkbox"/> QSub election enter date <input type="checkbox"/>	A2 DEFERRED INCOME. Did this S corporation elect to defer income from the discharge of indebtedness as described in IRC Section 108(i) for federal purposes? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes", enter the federal deferred income from discharge of indebtedness \$ <u>0.</u>
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		Whole dollars only	
State Adjustments	1 Ordinary income (loss) from trade or business activities from Schedule F (Form 100S, Side 3), line 22 or federal Form 1120S, line 21. If Schedule F (Form 100S, Side 3) was not completed, attach federal Form 1120S, page 1, and supporting schedules	1	-5,047 00
	2 Foreign or domestic tax based on income or profits and California franchise or income tax deducted	2	0 00
	3 Interest on government obligations	3	0 00
	4 Net capital gain from Schedule D (100S), Section A & Section B. Attach Schedule D (100S). See instructions	4	0 00
	5 Depreciation and amortization adjustments. Attach Schedule B (100S)	5	0 00
	6 Portfolio income	6	0 00
	7 Other additions. Attach schedule(s)	7	0 00
	8 Total. Add line 1 through line 7	8	-5,047 00
	9 Dividends received deduction. Attach Schedule H (100S)	9	0 00
	10 Water's-edge dividend deduction. Attach Schedule H (100S)	10	0 00
	11 Contributions. See instructions	11	0 00
	12 EZ, LAMBRA, or TTA business expense and EZ net interest deduction ..	12	0 00
	13 Other deductions. Attach schedule(s)	13	0 00
	14 Total. Add line 9 through line 13	14	0 00
	15 Net income (loss) after state adjustments. Subtract line 14 from line 8	15	-5,047 00
CA Net Income	16 Net income (loss) for state purposes. Use Schedule R if apportioning income	16	-5,047 00
	17 R&TC Section 23802(e) deduction. See instructions	17	0 00
	18 Net operating loss carryover deduction. See instructions	18	0 00
	19 Pierce's disease, EZ, LARZ, TTA, or LAMBRA NOL carryover deduction. See instructions	19	0 00
	20 Disaster loss carryover deduction. See instructions	20	0 00
	21 Net income for tax purposes. Combine line 17 through line 20. Subtract the result from line 16	21	0 00
Taxes	22 Tax. <u>1.5%</u> x line 21 (at least minimum franchise tax plus QSub annual tax(es), if applicable). See instructions	22	0 00
	23 New jobs credit a) amount generated <input type="checkbox"/> 0. b) amount claimed	23b	0 00
	24 a Credit name _____ code no. _____ amount	24a	0 00
	24 b Credit name _____ code no. _____ amount	24b	0 00
	25 To claim more than two credits, see instructions	25	0 00
	26 Add line 23b through line 25	26	0 00
	27 Balance. Subtract line 26 from line 22 (not less than minimum franchise tax plus QSub annual tax(es), if applicable)	27	0 00
	28 Tax from Schedule D (100S). Attach Schedule D (100S). See instructions	28	0 00
	29 Excess net passive income tax. See instructions	29	0 00
	30 Total tax. Add line 27 through line 29	30	0 00
Payments	31 Overpayment from prior year allowed as a credit	31	00
	32 2009 Estimated tax payments/QSub payments. See instructions	32	0 00
	33 2009 Resident/nonresident or real estate withholding. See instructions	33	0 00
	34 Amount paid with extension of time to file tax return	34	0 00
	35 Total payments. Add line 31 through line 34	35	0 00

Refund or Amount Due	36	Franchise or income tax due. If line 30 is more than line 35, subtract line 35 from line 30. Go to line 39	36	0	00
	37	Overpayment. If line 35 is more than line 30, subtract line 30 from line 35	37	0	00
	38	Amount of line 37 to be credited to 2010 estimated tax	38	0	00
	39	Use Tax. This is not a total line. See instructions	39	0	00
	40	Refund. If the sum of line 38 and line 39 is less than 37, then subtract the result from line 37.	40	0	00
	40a	See instructions to have the refund directly deposited. a Routing number	40a		
	40c	b Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> c Account number	40c		
41	a Penalties and interest. b <input type="checkbox"/> Check if estimate penalty computed using Exception B or C. See instructions.	41a	0	00	
42	Total amount due. Add line 36, line 38, line 39, and line 41a, then subtract line 37 from the result	42	0	00	

Schedule Q Questions (continued from Side 1)

B 1. For this taxable year, was there a change in control or majority ownership for this S corporation or any of its subsidiaries that owned or (under certain circumstances) leased real property in California? ☐ Yes ☒ No

2. For this taxable year, did this S corporation or any of its subsidiaries acquire control or majority ownership of any other legal entity that owned or (under certain circumstances) leased real property in California? ☐ Yes ☒ No

3. If this S corporation or any of its subsidiaries owned or (under certain circumstances) leased real property in California, has more than 50% of the voting stock of any one of them cumulatively transferred in one or more transactions since March 1, 1975, which was not reported on a previous year's tax return? ☐ Yes ☒ No
(Penalties may apply – see instructions.)

C Principal business activity code.
(Do not leave blank): 443120
Business activity RETAIL
Product or service PRODUCTS

D Is this S corporation filing on a water's-edge basis pursuant to R&TC Sections 25110 and 25113 for the current taxable year? ☐ Yes ☒ No

E Does this tax return include Qualified Subchapter S Subsidiaries? ☐ Yes ☒ No

F Date incorporated: 8/13/2009
Where: ☐ State CA Country

G Maximum number of shareholders in the S corporation at any time during the year: 1

H Date business began in California or date income was first derived from California sources: 8/13/2009

I Is the S corporation under audit by the IRS or has it been audited in a prior year? ☐ Yes ☒ No

J Effective date of federal S election: 8/13/2009

L Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☒ Other

M Location of principal accounting records: See attached worksheet

N "Doing business as" name. (See instructions): EVER PURE INC

O Have all required information returns (e.g., federal Form 1099, 8300 and state Forms 592, 592-B etc.) been filed with the Franchise Tax Board? ☐ N/A ☒ Yes ☐ No

P Is this S corporation apportioning income to California using Schedule R? ☐ Yes ☒ No

Q Has the S corporation included a reportable transaction or listed transaction within this return? (See instructions for definitions) ☐ Yes ☒ No
If "Yes," complete and attach federal Form 8886, for each transaction.

R Did this S corporation file the federal Schedule M-3 (Form 1120S)? ☐ Yes ☒ No

Schedule J Add-On Taxes and Recapture of Tax Credits. See instructions.

1	LIFO recapture due to S corporation election (IRC Section 1363(d) deferral: \$)	1	0	00
2	Interest computed under the look-back method for completed long-term contracts (attach form FTB 3834)	2	0	00
3	Interest on tax attributable to installment: a) Sales of certain timeshares and residential lots	3a	0	00
	b) Method for nondealer installment obligations	3b	0	00
4	IRC Section 197(f)(9)(B)(ii) election	4	0	00
5	Credit recapture name:	5	0	00
6	Combine line 1 through line 5. Revise the amount on line 36 or line 37 above, whichever applies, by this amount. Write "Schedule J" to the left of line 36 or line 37	6	0	00

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	Title	Date	Telephone
Paid Preparer's Use Only	Preparer's signature	<u>NATALIE LEE, ENROLLED AGENT</u>	Date	<u>5/18/2010</u>
	Firm's name (or yours, if self-employed) and address	<u>LA FIRST TAX FINANCIAL SERVICES</u>	Check if self-employed <input type="checkbox"/>	Preparer's SSN/PTIN <u>P00215833</u>
		<u>9067 LAS TUNAS DR., TEMPLE CITY, CA 91780</u>		FEIN <u>26-1703414</u>
				Telephone <u>(626) 285-1221</u>
May the FTB discuss this return with the preparer shown above? See instructions <input type="checkbox"/> Yes <input type="checkbox"/> No				

Schedule F Computation of Trade or Business Income. See instructions.

EVER PURE INC

27-0818700

Income	1 a) Gross receipts or sales	17,320.			
	b) Less returns and allowances	0.	c) Balance	1c	17,320 00
	2 Cost of goods sold from Schedule V, line 8			2	13,611 00
	3 Gross profit. Subtract line 2 from line 1c			3	3,709 00
	4 Net gain (loss). Attach schedule			4	0 00
	5 Other income (loss). Attach schedule			5	0 00
	6 Total income (loss). Combine line 3 through line 5			6	3,709 00
Deductions	7 Compensation of officers. Attach schedule. See instructions			7	3,000 00
	8 Salaries and wages			8	0 00
	9 Repairs			9	0 00
	10 Bad debts			10	0 00
	11 Rents			11	2,019 00
	12 Taxes			12	384 00
	13 Interest			13	0 00
	14 a) Depreciation	0.			
	b) Less depreciation reported elsewhere on return		0. c) Balance	14c	0 00
	15 Depletion			15	0 00
	16 Advertising			16	0 00
	17 Pension, profit-sharing plans, etc			17	0 00
	18 Employee benefit programs			18	0 00
	19 a) Total travel and entertainment	0.			
	b) Deductible amount			19b	0 00
	20 Other deductions. Attach schedule			20	3,353 00
	21 Total deductions. Add line 7 through line 20			21	8,756 00
	22 Ordinary income (loss) from trade or business. Subtract line 21 from line 6. Enter here and on Side 1, line 1			22	-5,047 00

The corporation may not be required to complete Schedule L and Schedule M-1. See Schedule L and Schedule M-1 instructions for reporting requirements.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		0.		19,434.
2 a	Trade notes and accounts receivable	0.		0.	
b	Less allowance for bad debts	(0.)	0.	(0.)	0.
3	Inventories		0.		77,708.
4	Federal and state government obligations		0.		0.
5	Other current assets. Attach schedule(s)		0.		0.
6	Loans to shareholders. Attach schedule(s)		0.		0.
7	Mortgage and real estate loans		0.		0.
8	Other investments. Attach schedule(s)		0.		0.
9 a	Buildings and other fixed depreciable assets	0.		0.	
b	Less accumulated depreciation	(0.)	0.	(0.)	0.
10 a	Depletable assets	0.		0.	
b	Less accumulated depletion	(0.)	0.	(0.)	0.
11	Land (net of any amortization)		0.		0.
12 a	Intangible assets (amortizable only)	0.		600.	
b	Less accumulated amortization	(0.)	0.	(17.)	583.
13	Other assets. Attach schedule(s)		0.		0.
14	Total assets		0.		97,725.
Liabilities and shareholders' equity					
15	Accounts payable		0.		40,820.
16	Mortgages, notes, bonds payable in less than 1 year		0.		0.
17	Other current liabilities. Attach schedule(s)		0.		1,373.
18	Loans from shareholders. Attach schedule(s)		0.		30,579.
19	Mortgages, notes, bonds payable in 1 year or more		0.		0.
20	Other liabilities. Attach schedule(s)		0.		0.
21	Capital stock		0.		30,000.
22	Paid-in or capital surplus		0.		0.
23	Retained earnings		0.		-5,047.
24	Adjustments to shareholders' equity. Attach schedule(s)		0.		0.
25	Less cost of treasury stock	(0.)		(0.)	
26	Total liabilities and shareholders' equity		0.		97,725.

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

27-0818700

If the S corporation completed federal Schedule M-3 (Form 1120S). See instructions.

1	Net income per books	-5,047.	5	Income recorded on books this year not included on Schedule K, line 1 through line 10b (itemize)	
2	Income included on Schedule K, line 1 through line 10b, not recorded on books this year (itemize)		a	Tax-exempt interest \$	0.
		0.	b	Other \$	0.
3	Expenses recorded on books this year not included on Schedule K, line 1 through line 12e (itemize)		c	Total. Add line 5a and line 5b	0.
a	Depreciation \$	0.	6	Deductions included on Schedule K, line 1 through line 12e, not charged against book income this year (itemize)	
b	State taxes \$	0.	a	Depreciation \$	0.
c	Travel and entertainment \$	0.	b	State tax refunds \$	0.
d	Other \$	0.	c	Other \$	0.
e	Total. Add line 3a through line 3d	0.	d	Total. Add line 6a through line 6c	0.
4	Total. Add line 1 through line 3e	-5,047.	7	Total. Add line 5c and line 6d	0.
			8	Income (loss) (Schedule K, line 19, col. d). Line 4 less line 7	-5,047.

Schedule M-2 CA Accumulated Adjustments Account, Other Adjustments Account, and Other Retained Earnings. See instructions.

Important: Use California figures and federal procedures.

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Other retained earnings (see instructions)
1 Balance at beginning of year	0.	0.	0.
2 Ordinary income from Form 100S, Side 1, line 1	0.		
3 Other additions	0.	0.	
4 Loss from Form 100S, Side 1, line 1	(5,047.)		
5 Other reductions	(0.)	(0.)	(0.)
6 Combine line 1 through line 5	-5,047.	0.	0.
7 Distributions other than dividend distributions	0.	0.	0.
8 Balance at end of year. Subtract line 7 from line 6	-5,047.	0.	0.
9 Retained earnings at end of year. Add line 8, column (a) through column (c)			-5,047.
<input type="checkbox"/> If the corp. has C corp. E&P at the end of the taxable year, check the box and enter the amount. See instructions			0.

Schedule V Cost of Goods Sold

1	Inventory at beginning of year	1	0	00
2	Purchases	2	88,158	00
3	Cost of labor	3	0	00
4	Other IRC Section 263A costs. Attach schedule	4	0	00
5	Other costs. Attach schedule	5	3,161	00
6	Total. Add line 1 through line 5	6	91,319	00
7	Inventory at end of year	7	77,708	00
8	Cost of goods sold. Subtract line 7 from line 6	8	13,611	00

Was there any substantial change in the manner of determining quantities, costs, or valuations between opening and closing inventory? ☐ Yes ☒ No
If "Yes," attach an explanation. Enter California seller's permit number, if any Method of inventory valuation

Check if the LIFO inventory method was adopted this taxable year for any goods. If checked, attach federal Form 970 ☐

If the LIFO inventory method was used for this taxable year, enter the amount of closing inventory computed under LIFO 0.

(a) Pro-rata share items		(b) Amount from federal Schedule K (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable
Income (Loss)	1 Ordinary business income (loss)	1 -5,047.	0.	● -5,047.
	2 Net rental real estate income (loss). Attach federal Form 8825 . . .	2 0.		● 0.
	3 a Other gross rental income (loss)	3a 0.		0.
	b Expenses from other rental activities. Attach schedule	3b 0.		0.
	c Other net rental income (loss). Subtract line 3b from line 3a . .	3c 0.	0.	● 0.
	4 Interest income	4 0.	0.	● 0.
	5 Dividends. See instructions	5 0.		● 0.
	6 Royalties	6 0.		● 0.
	7 Net short-term capital gain (loss). Attach Schedule D (100S) . . .	7 0.	0.	● 0.
8 Net long-term capital gain (loss). Attach Schedule D (100S) . . .	8 0.	0.	● 0.	
9 Net Section 1231 gain (loss)	9 0.		● 0.	
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule	10a 0.		● 0.
	b Other income (loss). Attach schedule	10b 0.		● 0.
Deductions	11 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17267.2, 17267.6 and 17268) Attach Schedule B (100S) . .	11 0.	0.	0.
	12 a Charitable contributions	12a 0.		● 0.
	b Investment interest expense	12b 0.		● 0.
	c 1 Section 59(e)(2) expenditures	12c1 0.		0.
	2 Type of expenditures	12c2		
	d Deductions-portfolio. Attach schedule	12d 0.		● 0.
e Other deductions. Attach schedule	12e 0.		0.	
Credits	13 a Low-income housing credit. See instructions	13a		● 0.
	b Credits related to rental real estate activities other than on line 13a Attach schedule	13b		● 0.
	c Credits related to other rental activities. See instructions. Attach schedule . .	13c		● 0.
	d Other credits. Attach schedule	13d		● 0.
	e New jobs credit	13e		0.
14 Total withholding allocated to all shareholders	14			
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86 . . .	15a		0.
	b Adjusted gain or loss. See instructions	15b		0.
	c Depletion (other than oil and gas)	15c		0.
	d 1 Gross income from oil, gas, and geothermal properties	15d1		0.
	2 Deductions allocable to oil, gas, and geothermal properties.	15d2		0.
e Other AMT items	15e		0.	
Items affecting Shareholder Basis	16 a Tax-exempt interest income	16a 0.		0.
	b Other tax-exempt income	16b 0.		● 0.
	c Nondeductible expenses	16c 0.		0.
	d Total property distributions (including cash) other than dividends distribution reported on line 17c	16d 0.		● 0.
Other Information	17 a Investment income. See instructions	17a 0.	0.	0.
	b Investment expenses. See instructions	17b 0.		0.
	c Total dividend distributions paid from accumulated earnings and profits .	17c 0.		● 0.
	d Other items and amounts not included in lines 1 - 17b and lines 18a-e that are required to be reported separately to shareholders. Attach schedule . .	17d 0.		● 0.
Other State Taxes	18 a Type of income	18a		
	b Name of state	18b		
	c Total gross income from sources outside California. Attach schedule . .	18c		0.
	d Total applicable deductions and losses. Attach schedule	18d		0.
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . .	18e		●
Reconciliation	19 Income (loss) (required only if Schedule M-1 must be completed). Combine line 1, line 2, and line 3c through line 10b. From the result, subtract the sum of lines 11, 12a, 12b, 12c1, 12d and 12e	19 -5,047.	0.	● -5,047.

Line 20, Sch F (CA 100S) - Other Deductions

1	From Form 4562 - Amortization	1	17
2	Automobile and truck expenses	2	308
3	Bank charges	3	45
4	Miscellaneous	4	2
5	Office expenses	5	30
6	Supplies	6	130
7	Accounting	7	680
8	Freight Out	8	2,141
9	Total other deductions	9	3,353

Line 5, Sch L (CA 100S) - Other Current Assets**Line 17, Sch L (CA 100S) - Other Current Liabilities**

		Beginning	End
1	ACCRUED SALARIES & WAGES	0	913
2	ACCRUED PAYROLL TAXES	0	293
3	SALES TAXES PAYABLE	0	167
4	Total other current liabilities	0	1,373

Line 22, Sch L (CA 100S) - Capital Surplus**Line 23, Sch L (CA 100S) - Appropriated Retained Earnings**

		Beginning	End
1	Appropriated Retained Earnings	0	-5,047
2	Total appropriate retained earnings	0	-5,047

Line 5, Sch V (CA 100S) - Other Costs for Cost of Goods Sold

1	Freight-in	1	2,901
2	Supplies	2	260
3	Total other deductions	3	3,161
4	Total other costs less expenses for offsetting credits	4	3,161

Line M, Sch Q (CA 100S) - Accounting Records Location

Street		City
18602 LA GUARDIA ST		ROWLAND HEIGHTS
State	Zip	Foreign Country
CA	91748	

2009**S Corporation Depreciation and Amortization****B (100S)**

For use by S corporations only. Attach to Form 100S.

Corporation name

EVER PURE INC

California corporation number

3224092

Part I Depreciation. Use additional sheets if necessary.

1 Enter federal depreciation from federal Form 4562, line 22.

IRC Section 179 expense deduction is not included on this line. Get federal Form 4562 instructions 1 0 00

2 California depreciation:

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Method of figuring dep.	(f) Life or rate	(g) Depreciation for this year

3 Add the amounts on line 2, column (g) 3 0 00

4 Subtract line 3 from line 1. If negative, use brackets. Enter here and on the applicable line of Form 100S, Side 5, Schedule K 4 0 00

5 Enter IRC Section 179 expense deduction here and on Form 100S, Side 1, line 13. Do not enter more than \$25,000 5 0 00

Part II Amortization. Use additional sheets if necessary.

1 Enter federal amortization from federal Form 4562, line 44 1 17 00

2 California amortization:

(a) Description of property	(b) Date acquired (mo., day, yr.)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (See instructions)	(f) Period or percentage	(g) Amortization for this year
ORGANIZATION COST	8/13/2009	600.	0.	248	15	17.

3 Add the amounts on line 2, column (g) 3 17 00

4 California amortization adjustment. Subtract line 3 from line 1. If negative, use brackets. Enter here and on the applicable line of Form 100S, Side 5, Schedule K 4 0 00

Part III Depreciation and Amortization Adjustment

1 Combine the amounts on Part I, line 4, and Part II, line 4. Enter here (if negative, use brackets) and on

Form 100S, Side 1, line 5. For passive activities, see instructions 1 0 00

2009**S Corporation Tax Credits****C (100S)**

- Complete and attach all supporting credit forms to Form 100S.
- To claim more than seven credits, attach schedule.

	(a) Credit amount limited to 1/3 of total	(b) Carryover from prior year	(c) * Credit used this year, not more than (a) + (b)	(d) Tax balance that may be offset by credits	(e) Credit carryover to 2010
1 Regular tax from Form 100S, Side 1, line 22				0.	
2 Minimum franchise tax plus QSub annual tax(es), if applicable				0.	
3 Subtract line 2 from line 1. If zero or less, enter -0- Note: Reduce the amount in column (d) by the New Jobs Credit amount claimed on Form 100S, line 23b, if applicable.				0.	
4 Code: _____ Credit name: _____			0.	0.	0.
5 Code: _____ Credit name: _____			0.	0.	0.
6 Code: _____ Credit name: _____			0.	0.	0.
7 Code: _____ Credit name: _____			0.	0.	0.
8 Code: _____ Credit name: _____			0.	0.	0.
9 Code: _____ Credit name: _____			0.	0.	0.
10 Code: _____ Credit name: _____			0.	0.	0.
11 Enter the credit amounts on Form 100S, Side 1, line 24a, and line 24b. If more than two credits, enter the total of any remaining credits on Form 100S, Side 1, line 25					

*If the S corporation is subject to the business tax credit limitation, the total amounts of credit claimed in column (c) cannot exceed 50% of the regular tax reported on line 1. See Schedule C (100S) Important Information section, for more information.

CA State Report 12/31/2009 EVER PURE INC 27-0818700

1120S										
Description of Property	Date Placed in Service	Asset Code	17		17		600		0	
			Federal 2009 Current Deprec.	Federal 2009 Accum. Deprec.	CA Cost or Other Basis	CA Recovery Period (years)	CA Method	CA Prior Accum. Deprec., 179, Bonus	CA 2009 Current Deprec.	CA 2010 Next Year Deprec.
ORGANIZATION COST	8/13/2009	Z-10	17	17	600	15	SL	0	17	40

2009

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name

EVER PURE INC

California corporation number

3224092

During the taxable year the corporation incurred the NOL, the corporation was a(n): ☐ C Corporation☒ S Corporation ☐ Exempt Organization ☐ Limited Liability Company (electing to be taxed as a corporation)

FEIN

27-0818700

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

- 1 Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2.

Enter as a positive number 1 5,047 00

- 2 2009 disaster loss included in line 1. Enter as a positive number 2 00

- 3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions 3 5,047 00

- 4 a Enter the amount of the loss incurred by a new business included in line 3 4a 00

- b Enter the amount of the loss incurred by an eligible small business included in line 3 4b 00

- c Add line 4a and line 4b 4c 0 00

- 5 General NOL. Subtract line 4c from line 3 5 5,047 00

- 6 2009 NOL carryover. Add line 2, line 4c, and line 5. See instructions 6 5,047 00

Part II NOL carryover and disaster loss carryover limitations. See instructions.

- 1 Net income (loss) – Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2. If the corporation taxable income is \$500,000 or more, see instructions

(g)
Available balance

0.

Prior Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss	(e) Carryover from 2008	(f) Amount used in 2009	(g) Available balance	(h) Carryover to 2010 col. (e) - col. (f)
2			0.	0.	0.	0.	0.
			0.	0.	0.	0.	0.
			0.	0.	0.	0.	0.
			0.	0.	0.	0.	0.

Current Year NOLs

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss	(e) Carryover from 2008	(f) Amount used in 2009	(g) Available balance	(h) Carryover to 2010 col. (e) - col. (f)
3 2009		DIS	0.		0.		col. (d) - col. (f) 0.
4 2009		NB	5,047.				5,047.
2009							0.
2009							0.
2009							0.

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

Part III 2009 NOL deduction

- 1 Total the amounts in Part II, line 2, column (f) 1 0 00

- 2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 22; Form 100W, line 22; or Form 100S, line 20. Form 109 filers enter -0- 2 0 00

- 3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7 3 0 00

2009

Shareholder's Share of Income, Deductions, Credits, etc.

K-1 (100S)

For use by an S corporation and its shareholders only.

For calendar year 2009 or fiscal year beginning month 08 day 13 year 2009, and ending month 12 day 31 year 2009.Shareholder's identifying number 613-77-1317California corporation number 3224092

Shareholder's name, address, and ZIP Code #1

CHIN SU CHEN LIAO

18602 LA GUARDIA ST

ROWLAND HEIGHTS CA 91748

Corporation's name, address, and ZIP Code

EVER PURE INC

18602 LA GUARDIA ST

ROWLAND HEIGHTS CA 91748

A Shareholder's percentage of stock ownership at year end • 100.000000%

B Reportable transaction or tax shelter registration number(s):

C Check here if this is: • (1) ☐ A final Schedule K-1 (2) ☐ An amended Schedule K-1D What type of entity is this shareholder? • (1) ☒ Individual (2) ☐ Estate/Trust (3) ☐ Qualified Exempt OrganizationE Is this shareholder a nonresident of California? ► ☐ Yes • ☒ No**Caution:** Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary business income (loss)	-5,047.	0.	• -5,047.	► 0.
	2 Net rental real estate income (loss)	0.	0.	• 0.	► 0.
	3 Other net rental income (loss)	0.	0.	• 0.	► 0.
	4 Interest income	0.	0.	• 0.	► 0.
	5 Dividends. See instructions	0.	0.	• 0.	► 0.
	6 Royalties	0.	0.	• 0.	► 0.
	7 Net short-term capital gain (loss)	0.	0.	• 0.	► 0.
	8 Net long-term capital gain (loss)	0.	0.	• 0.	► 0.
	9 Net Section 1231 gain (loss)	0.	0.	• 0.	► 0.
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule. . .	0.	0.	• 0.	► 0.
	b Other income (loss)	0.	0.	• 0.	► 0.
Deductions	11 Expense deduction for recovery property (IRC Section 179 and R&TC Sections 17262.2, 17267.6, and 17268) Attach schedules	0.	0.	0.	0.
	12 a Charitable contributions	0.	0.	0.	
	b Investment interest expense	0.	0.	• 0.	► 0.
	c 1 Section 59(e)(2) expenditures	0.	0.	0.	0.
	2 Type of expenditures				
	d Deductions-portfolio	0.	0.	0.	0.
	e Other deductions	0.	0.	0.	0.
Credits	13 a Low-income housing credit. See instructions. Attach schedule.			• 0.	► 0.
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule			• 0.	► 0.
	c Credits related to other rental activities. See instructions. Attach schedule			• 0.	► 0.
	d Other credits. Attach schedule			• 0.	► 0.
	e New jobs credit. See instructions			0.	0.
	14 Total withholding (equals amount on Form 592-B if calendar year)			• 0.	► 0.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (1120S)	(c) California adjustment	(d) Total amounts using California law Combine (b) and (c) where applicable	(e) California source amounts and credits
Alternative Minimum Tax (AMT) Items	15 a Depreciation adjustment on property placed in service after 12/31/86.			0.	0.
	b Adjusted gain or loss			0.	0.
	c Depletion (other than oil and gas).			0.	0.
	d 1 Gross income from oil, gas, and geothermal properties			0.	0.
	2 Deductions allocable to oil, gas, and geothermal properties			0.	0.
	e Other AMT items. Attach schedule			0.	0.
Items affecting shareholder basis	16 a Tax-exempt interest income	0.	0.	0.	0.
	b Other tax-exempt income	0.	0.	0.	0.
	c Nondeductible expenses	0.	0.	0.	0.
	d Total property distributions (including cash) other than dividends distribution reported on line 17c.	0.	0.	0.	0.
	e Repayment of loans from shareholders	0.	0.	0.	0.
Other Information	17 a Investment income. See instructions	0.	0.	0.	0.
	b Investment expenses. See instructions.	0.	0.	0.	0.
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions	0.	0.	0.	0.
	d Other information. See instructions	0.		0.	
Other State Taxes	18 a Type of income				
	b Name of state				
	c Total gross income from sources outside California. Attach schedule			0.	0.
	d Total applicable deductions and losses. Attach schedule.			0.	0.
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued			0.	0.

Table 1 — Each shareholder's share of nonbusiness income from intangibles. See instructions.

Interest \$ 0. Royalties \$ 0. Dividends \$ 0.
1231 Gains/Losses \$ 0. Capital Gains/Losses \$ 0. Other \$ 0.

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Table 2 — Unitary shareholder's pro-rata share of business income and factors — See instructions.

- A. Shareholder's share of the S corporation's business income \$ 0.
- B. Shareholder's share of the nonbusiness income from real and tangible property sourced or allocable to California:
Capital Gains/Losses \$ 0. Rents/Royalties \$ 0.
1231 Gains/Losses \$ 0. Other \$ 0.
- C. Shareholder's share of the S corporation's property, payroll, and sales:

Factors	Total within and outside California	Total within California
Property: Beginning	\$ 0.	\$ 0.
Ending	\$ 0.	\$ 0.
Annual Rent Expense	\$ 0.	\$ 0.
Payroll	\$ 0.	\$ 0.
Sales	\$ 0.	\$ 0.