

Department of the Treasury  
Internal Revenue Service

▶ **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.**

**2011**

For calendar year 2011 or tax year beginning _____, ending _____	
<b>A</b> S election effective date 8/13/2009	<b>Name</b> EVER PURE INC
<b>B</b> Business activity code number (see instructions) 443120	<b>TYPE OR PRINT</b> Number, street, and room or suite no. If a P.O. box, see instructions. 18602 LA GUARDIA ST
	City or town State ZIP code ROWLAND HEIGHTS CA 91748
	<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>
<b>D</b> Employer identification number 27-0818700	
<b>E</b> Date incorporated 8/13/2009	
<b>F</b> Total assets (see instructions) \$ 167,309	

**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.

<b>Income</b>	<b>1a</b> Merchant card and third-party payments. For 2011, enter -0- . . . . .	<b>1a</b>	139,190	
	<b>b</b> Gross receipts or sales not reported on line 1a (see instructions) . . . . .	<b>1b</b>	9,975	
	<b>c</b> Total. Add lines 1a and 1b . . . . .	<b>1c</b>	149,165	
	<b>d</b> Returns and allowances plus any other adjustments (see instructions) . . . . .	<b>1d</b>	2,301	
	<b>e</b> Subtract line 1d from line 1c . . . . .	<b>1e</b>		146,864
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .	<b>2</b>		67,990
<b>3</b> Gross profit. Subtract line 2 from line 1e . . . . .	<b>3</b>		78,874	
<b>4</b> Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797) . . . . .	<b>4</b>			
<b>5</b> Other income (loss) (see instructions—attach statement) . . . . .	<b>5</b>		500	
<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5 . . . . . ▶	<b>6</b>		79,374	
<b>Deductions</b> <small>(see instructions for limitations)</small>	<b>7</b> Compensation of officers . . . . .	<b>7</b>		26,000
	<b>8</b> Salaries and wages (less employment credits) . . . . .	<b>8</b>		16,000
	<b>9</b> Repairs and maintenance . . . . .	<b>9</b>		
	<b>10</b> Bad debts . . . . .	<b>10</b>		
	<b>11</b> Rents . . . . .	<b>11</b>		4,778
	<b>12</b> Taxes and licenses . . . . .	<b>12</b>		4,601
	<b>13</b> Interest . . . . .	<b>13</b>		6,263
	<b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .	<b>14</b>		
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .	<b>15</b>		
	<b>16</b> Advertising . . . . .	<b>16</b>		
	<b>17</b> Pension, profit-sharing, etc., plans . . . . .	<b>17</b>		
	<b>18</b> Employee benefit programs . . . . .	<b>18</b>		
	<b>19</b> Other deductions (attach statement) . . . . .	<b>19</b>		20,229
	<b>20</b> <b>Total deductions.</b> Add lines 7 through 19 . . . . . ▶	<b>20</b>		77,871
	<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .	<b>21</b>		1,503
<b>Tax and Payments</b>	<b>22a</b> Excess net passive income or LIFO recapture tax (see instructions) . . . . .	<b>22a</b>		
	<b>b</b> Tax from Schedule D (Form 1120S) . . . . .	<b>22b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .	<b>22c</b>		0
	<b>23a</b> 2011 estimated tax payments and 2010 overpayment credited to 2011 . . . . .	<b>23a</b>		
	<b>b</b> Tax deposited with Form 7004 . . . . .	<b>23b</b>		
	<b>c</b> Credit for federal tax paid on fuels (attach Form 4136) . . . . .	<b>23c</b>		
	<b>d</b> Add lines 23a through 23c . . . . .	<b>23d</b>		0
	<b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached . . . . . ▶ <input type="checkbox"/>	<b>24</b>		
<b>25</b> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed . . . . .	<b>25</b>		0	
<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .	<b>26</b>		0	
<b>27</b> Enter amount from line 26 <b>Credited to 2012 estimated tax</b> ▶ <b>Refunded</b> ▶	<b>27</b>		0	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign Here** ▶ Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

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

<b>Paid Preparer Use Only</b>	Print/Type preparer's name NATALIE LEE, ENROLLED AGENT	Preparer's signature NATALIE LEE, ENROLLED AGENT	Date 2/23/2012	Check <input type="checkbox"/> if self-employed	PTIN P00215833	
	Firm's name ▶ LA FIRST TAX FINANCIAL SERVICES	Firm's EIN ▶ 26-1703414		Phone no. (626) 285-1221		
	Firm's address ▶ 9067 LAS TUNAS DR.	City TEMPLE CITY		State CA	ZIP code 91780	

<b>Schedule B Other Information</b> (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 qualified subchapter S subsidiary election made?		X
4	Has this corporation filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		X
5	Check this box if the corporation issued publicly offered debt instruments with original issue discount. If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. <input type="checkbox"/>		
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 the basis of the asset (or the basis of any other property) in the hands of a C corporation and (b) has net unrealized built-in gain 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 (see instructions) . . . . . \$ _____		
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	
9	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .		X
10 a	Did the corporation make any payments in 2011 that would require it to file Form(s) 1099 (see instructions)? . . . . .		X
	b If "Yes," did the corporation file or will it file all required Forms 1099? . . . . .		

<b>Schedule K Shareholders' Pro Rata Share Items</b>		Total amount	
Income (Loss)	1 Ordinary business income (loss) (page 1, line 21) . . . . .	1	1,503
	2 Net rental real estate income (loss) (attach Form 8825) . . . . .	2	
	3a Other gross rental income (loss) . . . . .	3a	
	b Expenses from other rental activities (attach statement) . . . . .	3b	
	c Other net rental income (loss). Subtract line 3b from line 3a . . . . .	3c	0
	4 Interest income . . . . .	4	
	5 Dividends: a Ordinary dividends . . . . .	5a	
	b Qualified dividends . . . . .	5b	
	6 Royalties. . . . .	6	
	7 Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .	7	
8a Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . .	8a		
b Collectibles (28%) gain (loss) . . . . .	8b		
c Unrecaptured section 1250 gain (attach statement) . . . . .	8c		
9 Net section 1231 gain (loss) (attach Form 4797) . . . . .	9		
10 Other income (loss) (see instructions) . . . . . Type ►	10		

		Shareholders' Pro Rata Share Items (continued)	Total amount	
<b>Deductions</b>	<b>11</b>	Section 179 deduction ( <i>attach Form 4562</i> ) . . . . .	<b>11</b>	
	<b>12a</b>	Contributions . . . . .	<b>12a</b>	
	<b>b</b>	Investment interest expense . . . . .	<b>12b</b>	
	<b>c</b>	Section 59(e)(2) expenditures (1) Type ▶ _____ (2) Amount ▶ _____	<b>12c(2)</b>	
	<b>d</b>	Other deductions ( <i>see instructions</i> ) . . . . .Type ▶ _____	<b>12d</b>	
<b>Credits</b>	<b>13a</b>	Low-income housing credit (section 42(j)(5)) . . . . .	<b>13a</b>	
	<b>b</b>	Low-income housing credit (other) . . . . .	<b>13b</b>	
	<b>c</b>	Qualified rehabilitation expenditures (rental real estate) ( <i>attach Form 3468</i> ) . . . . .	<b>13c</b>	
	<b>d</b>	Other rental real estate credits ( <i>see instructions</i> ) . . .Type ▶ _____	<b>13d</b>	
	<b>e</b>	Other rental credits ( <i>see instructions</i> ) . . . . .Type ▶ _____	<b>13e</b>	
	<b>f</b>	Alcohol and cellulosic biofuel fuels credit ( <i>attach Form 6478</i> ) . . . . .	<b>13f</b>	
	<b>g</b>	Other credits ( <i>see instructions</i> ) . . . . .Type ▶ _____	<b>13g</b>	
<b>Foreign Transactions</b>	<b>14a</b>	Name of country or U.S. possession ▶ _____	<b>14b</b>	
	<b>b</b>	Gross income from all sources . . . . .	<b>14c</b>	
	<b>c</b>	Gross income sourced at shareholder level <i>Foreign gross income sourced at corporate level</i>	<b>14d</b>	
	<b>d</b>	Passive category . . . . .	<b>14e</b>	
	<b>e</b>	General category . . . . .	<b>14f</b>	
	<b>f</b>	Other ( <i>attach statement</i> ) . . . . . <i>Deductions allocated and apportioned at shareholder level</i>	<b>14g</b>	
	<b>g</b>	Interest expense . . . . .	<b>14h</b>	
	<b>h</b>	Other . . . . . <i>Deductions allocated and apportioned at corporate level to foreign source income</i>	<b>14i</b>	
	<b>i</b>	Passive category . . . . .	<b>14j</b>	
	<b>j</b>	General category . . . . .	<b>14k</b>	
	<b>k</b>	Other ( <i>attach statement</i> ) . . . . . <i>Other information</i>	<b>14l</b>	
	<b>l</b>	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .	<b>14m</b>	
	<b>m</b>	Reduction in taxes available for credit ( <i>attach statement</i> ) . . . . .	<b>14n</b>	
	<b>n</b>	Other foreign tax information ( <i>attach statement</i> ) . . . . .		
<b>Alternative Minimum Tax (AMT) Items</b>	<b>15a</b>	Post-1986 depreciation adjustment . . . . .	<b>15a</b>	
	<b>b</b>	Adjusted gain or loss . . . . .	<b>15b</b>	
	<b>c</b>	Depletion (other than oil and gas) . . . . .	<b>15c</b>	
	<b>d</b>	Oil, gas, and geothermal properties—gross income . . . . .	<b>15d</b>	
	<b>e</b>	Oil, gas, and geothermal properties—deductions . . . . .	<b>15e</b>	
	<b>f</b>	Other AMT items ( <i>attach statement</i> ) . . . . .	<b>15f</b>	
<b>Items Affecting Shareholder Basis</b>	<b>16a</b>	Tax-exempt interest income . . . . .	<b>16a</b>	
	<b>b</b>	Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b>	Nondeductible expenses . . . . .	<b>16c</b>	
	<b>d</b>	Distributions ( <i>attach statement if required</i> ) ( <i>see instructions</i> ) . . . . .	<b>16d</b>	
	<b>e</b>	Repayment of loans from shareholders . . . . .	<b>16e</b>	
<b>Other Information</b>	<b>17a</b>	Investment income . . . . .	<b>17a</b>	
	<b>b</b>	Investment expenses . . . . .	<b>17b</b>	
	<b>c</b>	Dividend distributions paid from accumulated earnings and profits . . . . .	<b>17c</b>	
	<b>d</b>	Other items and amounts ( <i>attach statement</i> ) . . . . .		
<b>Reconciliation</b>	<b>18</b>	<b>Income/loss reconciliation.</b> 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 . . . . .	<b>18</b>	1,503

Schedule L Balance Sheets per Books	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash . . . . .		7,858		6,519
2a Trade notes and accounts receivable . . . . .				
b Less allowance for bad debts . . . . .		0		0
3 Inventories . . . . .		111,293		160,287
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		600	
b Less accumulated amortization . . . . .	57	543	97	503
14 Other assets (attach statement) . . . . .				
15 Total assets . . . . .		119,694		167,309
<b>Liabilities and Shareholders' Equity</b>				
16 Accounts payable . . . . .		32,735		33,778
17 Mortgages, notes, bonds payable in less than 1 year . . . . .				
18 Other current liabilities (attach statement) . . . . .		13,639		24,010
19 Loans from shareholders . . . . .		48,150		82,953
20 Mortgages, notes, bonds payable in 1 year or more . . . . .				
21 Other liabilities (attach statement) . . . . .				
22 Capital stock . . . . .		30,000		30,000
23 Additional paid-in capital . . . . .				
24 Retained earnings . . . . .		( 4,830)		( 3,432)
25 Adjustments to shareholders' equity (attach statement) . . . . .				
26 Less cost of treasury stock . . . . .				
27 Total liabilities and shareholders' equity . . . . .		119,694		167,309

**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 . . . . .	1,398	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 \$ _____	0
b Travel and entertainment \$ _____			0
See Attached Statement 105	105	7 Add lines 5 and 6 . . . . .	0
4 Add lines 1 through 3 . . . . .	1,503	8 Income (loss) (Schedule K, line 18). Line 4 less line 7 . . . . .	1,503

**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 . . . . .	( 4,830)		
2 Ordinary income from page 1, line 21 . . . . .	1,503		
3 Other additions . . . . .			
4 Loss from page 1, line 21 . . . . .			
5 Other reductions . . . . .	105		
6 Combine lines 1 through 5 . . . . .	( 3,432)	0	0
7 Distributions other than dividend distributions . . . . .	0	0	0
8 Balance at end of tax year. Subtract line 7 from line 6 . . . . .	( 3,432)	0	0



**Cost of Goods Sold**

(December 2011)

OMB No. 1545-2225

Department of the Treasury  
Internal Revenue Service

▶ **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, and 1065-B.**

<b>Name</b> EVER PURE INC	<b>Employer identification number</b> 27-0818700
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<b>1</b> Inventory at beginning of year . . . . .	<b>1</b>	111,293
<b>2</b> Purchases . . . . .	<b>2</b>	108,417
<b>3</b> Cost of labor . . . . .	<b>3</b>	
<b>4</b> Additional section 263A costs (attach schedule) . . . . .	<b>4</b>	
<b>5</b> Other costs (attach schedule) . . . . .	<b>5</b>	8,567
<b>6 Total.</b> Add lines 1 through 5 . . . . .	<b>6</b>	228,277
<b>7</b> Inventory at end of year . . . . .	<b>7</b>	160,287
<b>8 Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions) . . . . .	<b>8</b>	67,990

- 9 a** Check all methods used for valuing closing inventory:
- (i)  Cost
  - (ii)  Lower of cost or market
  - (iii)  Other (Specify method used and attach explanation.) ▶ \_\_\_\_\_
- b** Check if there was a writedown of subnormal goods . . . . . ▶
- 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 amount 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? If "Yes," attach explanation . . . . .  Yes  No

**Line 19 (1120S) - Other Deductions**

1	Travel, Meals and Entertainment		
	a Travel	1a	1,176
2	From Form 4562 - Amortization	2	40
3	Automobile and truck expenses	3	1,075
4	Bank charges	4	259
5	Credit and collection costs	5	4,001
6	Postage	6	70
7	Supplies	7	247
8	Accounting	8	2,640
9	Freight Out	9	10,245
10	Internet	10	476
11	Total other deductions	11	20,229

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

		Beginning	End
1	ACCRUED SALARIES & WAGES	9,926	14,572
2	ACCRUED PAYROLL TAXES	344	663
3	SALES TAXES PAYABLE	494	381
4	CREDIT CARD PAYABLE	2,875	2,376
5	INTEREST PAYABLE		6,018
6	Total other current liabilities	13,639	24,010

**Line 5 (1125-A) - Other Costs for Cost of Goods Sold**

1	Freight-in	1	8,567
2	Total other costs	2	8,567
3	Total other costs less expenses for offsetting credits	3	8,567

2011

California S Corporation Franchise or Income Tax Return

100S

For calendar year 2011 or fiscal year beginning month \_\_\_ day \_\_\_ year \_\_\_, and ending month \_\_\_ day \_\_\_ year \_\_\_.

Corporation name EVER PURE INC, California corporation number 3224092, Address 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? A2 Did this S corporation elect to defer income... A3 Is the S corporation deferring any income... A4 Is the S corporation reporting previously deferred income from...

Table with columns for State Adjustments, CA Net Income, Taxes, and Payments. Rows include items like Ordinary income, Dividends received deduction, Net income, Tax, and Total tax.



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 2012 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
		See instructions to have the refund directly deposited. a Routing number	40a	
	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

**S** Is form FTB 3544A attached to the return?  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	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	00
	b) Method for nondealer installment obligations	3b	00
4	IRC Section 197(f)(9)(B)(ii) election	4	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

<b>Sign Here</b>	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	
<b>Paid Preparer's Use Only</b>	Officer's email address (optional)	(626) 723-4181		
	Preparer's signature	Date	Check if self-employed <input type="checkbox"/>	
	NATALIE LEE, ENROLLED AGENT		2/23/2012	
	Firm's name (or yours, if self-employed) and address	LA FIRST TAX FINANCIAL SERVICES		
	9067 LAS TUNAS DR., TEMPLE CITY, CA 91780		26-1703414	
May the FTB discuss this return with the preparer shown above? See instructions			<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	

		149,165.		
Income	1 a) Gross receipts or sales	149,165.		
	b) Less returns and allowances	2,301.	c) Balance	146,864 00
	2 Cost of goods sold from Schedule V, line 8		2	67,990 00
	3 Gross profit. Subtract line 2 from line 1c		3	78,874 00
	4 Net gain (loss). Attach schedule		4	0 00
	5 Other income (loss). Attach schedule		5	500 00
6 Total income (loss). Combine line 3 through line 5		6	79,374 00	
Deductions	7 Compensation of officers. Attach schedule. See instructions		7	26,000 00
	8 Salaries and wages		8	16,000 00
	9 Repairs		9	0 00
	10 Bad debts		10	0 00
	11 Rents		11	4,778 00
	12 Taxes		12	4,601 00
	13 Interest		13	6,263 00
	14 a) Depreciation	0.		
	b) Less depreciation reported elsewhere on return	0.	c) Balance	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	1,176.		
	b) Deductible amount		19b	1,176 00
	20 Other deductions. Attach schedule		20	19,053 00
21 Total deductions. Add line 7 through line 20		21	77,871 00	
22 Ordinary income (loss) from trade or business. Subtract line 21 from line 6. Enter here and on Side 1, line 1		22	1,503 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)
<b>Assets</b>				
1 Cash		7,858.		6,519.
2 a Trade notes and accounts receivable	0.		0.	
b Less allowance for bad debts	( 0.)	0.	( 0.)	0.
3 Inventories		111,293.		160,287.
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)	600.		600.	
b Less accumulated amortization	( 57.)	543.	( 97.)	503.
13 Other assets. Attach schedule(s)		0.		0.
14 Total assets		119,694.		167,309.
<b>Liabilities and shareholders' equity</b>				
15 Accounts payable		32,735.		33,778.
16 Mortgages, notes, bonds payable in less than 1 year		0.		0.
17 Other current liabilities. Attach schedule(s)		13,639.		24,010.
18 Loans from shareholders. Attach schedule(s)		48,150.		82,953.
19 Mortgages, notes, bonds payable in 1 year or more		0.		0.
20 Other liabilities. Attach schedule(s)		0.		0.
21 Capital stock		30,000.		30,000.
22 Paid-in or capital surplus		0.		0.
23 Retained earnings		-4,830.		-3,432.
24 Adjustments to shareholders' equity. Attach schedule(s)		0.		0.
25 Less cost of treasury stock		( 0.)		( 0.)
26 Total liabilities and shareholders' equity		119,694.		167,309.

**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	1,398.	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)	0.	a	Tax-exempt interest \$	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	800.	a	Depreciation \$	0.
c	Travel and entertainment	0.	b	State tax refunds \$	0.
d	Other	105.	c	Other \$	0.
e	Total. Add line 3a through line 3d	905.	d	Total. Add line 6a through line 6c	0.
4	Total. Add line 1 through line 3e	2,303.	7	Total. Add line 5c and line 6d	0.
			8	Income (loss) (Schedule K, line 19, col. d). Line 4 less line 7	2,303.

**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	-4,830.	0.
2	Ordinary income from Form 100S, Side 1, line 1	1,503.	
3	Other additions	0.	0.
4	Loss from Form 100S, Side 1, line 1	( 0.)	
5	Other reductions	( 105.)	( 0.)
6	Combine line 1 through line 5	-3,432.	0.
7	Distributions other than dividend distributions	0.	0.
8	Balance at end of year. Subtract line 7 from line 6	-3,432.	0.
9	Retained earnings at end of year. Add line 8, column (a) through column (c)		-3,432.
	<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	111,293	00
2	Purchases	2	108,417	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	8,567	00
6	Total. Add line 1 through line 5	6	228,277	00
7	Inventory at end of year	7	160,287	00
8	Cost of goods sold. Subtract line 7 from line 6	8	67,990	00

Was there any change in 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 Lower of cost or market

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) . . . . .	1,503.	800.	● 2,303.	
	2	Net rental real estate income (loss). Attach federal Form 8825 . . .	0.		● 0.	
	3	a	Other gross rental income (loss) . . . . .	0.		0.
		b	Expenses from other rental activities. Attach schedule . . . . .	0.		0.
	3	c	Other net rental income (loss). Subtract line 3b from line 3a . .	0.	0.	● 0.
		4	Interest income . . . . .	0.	0.	● 0.
	5	Dividends. See instructions . . . . .	0.		● 0.	
	6	Royalties . . . . .	0.		● 0.	
	7	Net short-term capital gain (loss). Attach Schedule D (100S) . . .	0.	0.	● 0.	
8	Net long-term capital gain (loss). Attach Schedule D (100S) . . .	0.	0.	● 0.		
9	Net Section 1231 gain (loss) . . . . .	0.		● 0.		
Other Income (Loss)	10 a	Other portfolio income (loss). Attach schedule . . . . .	0.		● 0.	
	10 b	Other income (loss). Attach schedule . . . . .	0.	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) . .	0.	0.	0.	
	12 a	Charitable contributions . . . . .	0.		● 0.	
		b	Investment interest expense . . . . .	0.		● 0.
	12 c	1	Section 59(e)(2) expenditures . . . . .	0.		0.
		2	Type of expenditures _____			
	12 d	Deductions-portfolio. Attach schedule . . . . .	0.		● 0.	
12 e	Other deductions. Attach schedule . . . . .	0.		0.		
Credits	13 a	Low-income housing credit. See instructions . . . . .			● 0.	
		b	Credits related to rental real estate activities other than on line 13a Attach schedule . . . . .		● 0.	
		c	Credits related to other rental activities. See instructions. Attach schedule . .		● 0.	
		d	Other credits. Attach schedule . . . . .		● 0.	
		e	New jobs credit . . . . .		0.	
14	Total withholding allocated to all shareholders . . . . .					
Alternative Minimum Tax (AMT) Items	15 a	Depreciation adjustment on property placed in service after 12/31/86 . . .			0.	
	15 b	Adjusted gain or loss. See instructions . . . . .			0.	
	15 c	Depletion (other than oil and gas) . . . . .			0.	
	15 d	1	Gross income from oil, gas, and geothermal properties . . .			0.
		2	Deductions allocable to oil, gas, and geothermal properties.			0.
15 e	Other AMT items . . . . .			0.		
Items affecting Shareholder Basis	16 a	Tax-exempt interest income . . . . .	0.		0.	
	16 b	Other tax-exempt income . . . . .	0.		● 0.	
	16 c	Nondeductible expenses . . . . .	0.		0.	
	16 d	Total property distributions (including cash) other than dividends distribution reported on line 17c . . . . .	0.		● 0.	
Other Information	17 a	Investment income. See instructions . . . . .	0.	0.	0.	
	17 b	Investment expenses. See instructions . . . . .	0.		0.	
	17 c	Total dividend distributions paid from accumulated earnings and profits .	0.		● 0.	
	17 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 . .	0.		● 0.	
Other State Taxes	18 a	Type of income _____				
	18 b	Name of state _____				
	18 c	Total gross income from sources outside California. Attach schedule . .			0.	
	18 d	Total applicable deductions and losses. Attach schedule . . . . .			0.	
	18 e	Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . .			●	
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 . . . . .	1,503.	800.	● 2,303.	

2011

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

**K-1 (100S)**

For use by an S corporation and its shareholders only.

For calendar year 2011 or fiscal year beginning month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_, and ending month \_\_\_\_\_ day \_\_\_\_\_ year \_\_\_\_\_.

Shareholder's identifying number 609-37-6664	California corporation number 3224092
Shareholder's name, address, and ZIP Code #1 MEILING CHEN 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-1

D What type of entity is this shareholder? .. ● (1)  Individual (2)  Estate/Trust (3)  Qualified Exempt Organization (4)  Single Member LLC

E Is this shareholder a resident 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) .....	1,503.	800.	● 2,303.	▶ 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 17267.2, 17267.6, and 17268) Attach schedules .....	0.	0.	0.	0.
	12 a Charitable contributions .....	0.	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 .....			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.	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.

**FOR USE BY APPORTIONING UNITARY SHAREHOLDERS ONLY**

**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.

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

1	From Form 4562 - Amortization . . . . .	1	40
2	Automobile and truck expenses	2	1,075
3	Bank charges	3	259
4	Credit and collection costs	4	4,001
5	Postage	5	70
6	Supplies	6	247
7	Accounting	7	2,640
8	Freight Out	8	10,245
9	Internet	9	476
10	Total other deductions . . . . .	10	19,053

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

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

		Beginning	End
1	ACCRUED SALARIES & WAGES	9,926	14,572
2	ACCRUED PAYROLL TAXES	344	663
3	SALES TAXES PAYABLE	494	381
4	CREDIT CARD PAYABLE	2,875	2,376
5	INTEREST PAYABLE	0	6,018
6	Total other current liabilities . . . . .	13,639	24,010

**Line 22, Sch L (CA 100S) - Capital Surplus**

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

		Beginning	End
1	Appropriated Retained Earnings . . . . .	-4,830	-3,432
2	Total appropriate retained earnings . . . . .	-4,830	-3,432

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

1	Freight-in	1	8,567
2	Total other deductions . . . . .	2	8,567
3	Total other costs less expenses for offsetting credits . . . . .	3	8,567