



Department of the Treasury
Internal Revenue Service

IRS SSA CAWR
Philadelphia PA 19255-0533

In reply refer to: 0583000098
June 19, 2015 LTR 98C K3
27-0818700 201212 13 00
Input Op: 0509907029 00001876
BODC: SB

EVER PURE INC
18602 LA GUARDIA ST
ROWLAND HGHTS CA 91748-4615



005450

Tax Year: 2012

Dear Taxpayer

Our records for the tax year listed above show the totals you reported on the following statements don't agree with the amounts you reported on your tax returns for the same year. The information is shown below.

Tax returns filed with IRS:

Form 941, Employer's QUARTERLY Federal Tax Return

Total social security wages from Forms 941	\$	22,500.00
Total social security wages on Forms W-2		.00
Difference		22,500.00
Total social security tips from Forms 941	\$.00
Total social security tips on Forms W-2		.00
Difference		.00
Total Medicare wages from Forms 941	\$	22,500.00
Total Medicare wages on Forms W-2		.00
Difference		22,500.00
Total federal income tax withheld from Forms 941	\$	625.00
Total federal income tax withheld on Forms W-2/W2-G/1099R		.00
Difference		625.00
Total advance earned income tax credit (AEITC) payments from Forms 941	\$.00
Total advance earned income tax credit (AEITC) on Forms W-2		.00
Difference		.00
Total Hiring Incentives to Restore Employment (HIRE) act exempt Wages from Forms 941	\$.00
Total HIRE act exempt wages		

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on Forms W-2		.00
Difference		.00
Potential penalty amount	\$	2,250.00

The SSA contacted you more than once about this matter, but you have not provided the information necessary to resolve the difference. The SSA must have accurate information on employee earnings to figure employee entitlement to social security benefits and the amount of those benefits. In addition, the difference in the amounts reported may change your tax. Failure to provide the correct W-2 or W-3 information may result in penalty assessments.

You may have filed an incomplete number of Forms W-2 with SSA, or sent incomplete information to the IRS on your employment tax returns. The IRS must receive and process accurate tax information submitted by taxpayers.

If you made a mistake on the statements you filed with SSA, do the following:

1. Complete Forms W-2c, Corrected Wages and Tax Statement.
2. Complete Form W-3c, Transmittal of Corrected Wage and Tax Statement.
3. Send us Form W-3c and Copy A of Forms W-2c with a copy of this letter in the enclosed envelope.
4. Give a copy of Form W-2c to each affected employee.

If you correctly filed your statements with SSA and IRS, please explain the difference between the statements and your tax returns. Send your explanation with a copy of this letter.

Section 6721(a) of the Internal Revenue Code requires you to file Forms W-2, Wage and Tax Statement, with the Social Security Administration by February 28 of the year following the tax filing year. The law states we can charge a penalty of \$30, \$60, or \$100 per return, based on the date we receive complete and correct information. You must send us any Forms W-2 filed in response to this letter to ensure your account and the accounts of your employees are properly adjusted. THESE FORMS MUST BE IN A LEGIBLE FORMAT THAT WE CAN PROCESS.

Send this material to the IRS by Aug. 05, 2015, to ensure all amounts are properly credited. We'll advise the Social Security Administration so your employees receive proper credit if you incorrectly reported wages or taxable tips subject to tax.

When reviewing your account, verify that any adjustments you make

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don't cause your account to be out of balance. Your account is out of balance if the sum of the Forms 941 amounts do not equal the Forms W-2 amounts. We may charge you additional tax if your Forms W-2 totals are greater than your 941 totals. We may charge you a penalty for failure to file the Form W-2 if your Forms 941 totals are greater than Form W-2 totals.

The penalty for failure to file the Forms W-2, under Section 6721(e) of the Internal Revenue Code, is \$100 for each missing form or other information return or 10% of the total amount of income required to be reported on the return, whichever is greater.

Any forms you file in response to this letter must be sent to us to ensure your account and the accounts of your employees are properly adjusted.

If you want to send the information by fax, our fax number is 855-235-6790. Include a cover sheet containing the following information:

Date: _____
Your name: _____
Your Taxpayer identification number: _____
(social security number or employer identification number)
Tax period: _____
Number of pages of faxed material: _____

If you have questions, you can call us toll free at 1-800-829-0115.

If you prefer, you can write to us at the address at the top of the first page of this letter.

When you write, include this letter and provide in the spaces below, your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone number () _____ Hours _____

All information you provide must be sent to the IRS (not the SSA) at the address shown at the top of this letter. Failure to provide the information to the IRS may cause your account to be assessed additional taxes and penalties. Any information you provide will be used to balance your account, and any forms you would normally provide to the SSA will be forwarded to them, after we complete our review.

We enclosed Publication 3498-A, The Examinations Process, as

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additional information about the examination process and your rights
as a taxpayer.

Thank you for your cooperation.

Sincerely yours,



Lisa Parker
Operation Manager, Doc. Matching

Enclosures:
Copy of this letter
Envelope
Publication 3498-A
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