

## U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

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.

2012

Information about Form 1120S and its separate instructions is at [www.irs.gov/form1120s](http://www.irs.gov/form1120s).

For calendar year 2012 or tax year beginning 1/1/2012, ending 4/4/2012

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

**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> Gross receipts or sales   | <b>1a</b>  | 37,681 |         |  |
|  | <b>b</b> Returns and allowances   | <b>1b</b>  | 426    |         |  |
|  | <b>c</b> Balance. Subtract line 1b from line 1a   | <b>1c</b>  |        | 37,255  |  |
|  | <b>2</b> Cost of goods sold (attach Form 1125-A)  | <b>2</b>   |        | 14,217  |  |
|  | <b>3</b> Gross profit. Subtract line 2 from line 1c   | <b>3</b>   |        | 23,038  |  |
|  | <b>4</b> Net gain (loss) from Form 4797, line 17 (attach Form 4797)   | <b>4</b>   |        |         |  |
| <b>5</b> Other income (loss) (see instructions—attach statement)   | <b>5</b>  |            | 145    |         |  |
| <b>6</b> Total income (loss). Add lines 3 through 5  | <b>6</b>  |            | 23,183 |         |  |
| <b>Deductions</b> (see instructions for limitations)   | <b>7</b> Compensation of officers   | <b>7</b>   |        | 12,500  |  |
|  | <b>8</b> Salaries and wages (less employment credits)   | <b>8</b>   |        | 10,000  |  |
|  | <b>9</b> Repairs and maintenance  | <b>9</b>   |        |         |  |
|  | <b>10</b> Bad debts   | <b>10</b>  |        |         |  |
|  | <b>11</b> Rents   | <b>11</b>  |        | 2,310   |  |
|  | <b>12</b> Taxes and licenses  | <b>12</b>  |        | 3,487   |  |
|  | <b>13</b> Interest  | <b>13</b>  |        | 4,640   |  |
|  | <b>14</b> Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)                 | <b>14</b>  |        |         |  |
|  | <b>15</b> Depletion (Do not deduct oil and gas depletion.)  | <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>  |        | 10,665  |  |
|  | <b>20</b> Total deductions. Add lines 7 through 19  | <b>20</b>  |        | 43,602  |  |
|  | <b>21</b> Ordinary business income (loss). Subtract line 20 from line 6                                     | <b>21</b>  |        | -20,419 |  |
| <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> |        |         |  |
|  | <b>23a</b> 2012 estimated tax payments and 2011 overpayment credited to 2012                                | <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> |        |         |  |
|  | <b>24</b> Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> | <b>24</b>  |        |         |  |
|  | <b>25</b> Amount owed. If line 23d is smaller than the total of lines 22c and 24, enter amount owed         | <b>25</b>  |        |         |  |
|  | <b>26</b> Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid      | <b>26</b>  |        |         |  |
| <b>27</b> Enter amount from line 26 Credited to 2013 estimated tax <input checked="" type="checkbox"/> Refunded <input type="checkbox"/> | <b>27</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.

|                               |                            |                        |            |   |   |
|-------------------------------|----------------------------|------------------------|------------|---|---|
| <b>Sign Here</b>              | Signature of officer       |                        | Date       | Title   | May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
|                               | NATALIE LEE, EA            |                        | 3/1/2013   |   |   |
| <b>Paid Preparer Use Only</b> | Print/Type preparer's name | Preparer's signature   | Date       | Check <input type="checkbox"/> if self-employed | PTIN  |
|                               | NATALIE LEE, EA            | NATALIE LEE, EA        | 3/1/2013   | <input type="checkbox"/>                        | P00215833   |
|                               | Firm's name                | LA FIRST TAX FINANCIAL |            | Firm's EIN                                      | 26-1703414  |
|                               | Firm's address             | 9067 LAS TUNAS DR.     |            | Phone no.                                       | (626)285 1221   |
|                               | City                       | State                  | ZIP code   |   |   |
|                               | TEMPLE CITY                | CA                     | 91780-1901 |   |   |

For Paperwork Reduction Act Notice, see separate instructions.

Form 1120S (2012)

**Schedule B Other Information** (see instructions)

Yes No

- 1 Check accounting method: a ☐ Cash b ☐ Accrual  
c ☒ Other (specify) **HYBRID**

2 See the instructions and enter the:

a Business activity **RETAIL** b Product or service **PRODUCTS**

- 3 At any time during the tax year, was any shareholder of the corporation a disregarded entity, a trust, an estate, or a nominee or similar person? . . . . .

4 At the end of the tax year, did the corporation:

- a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total stock issued and outstanding of any foreign or domestic corporation? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .

| (i) Name of Corporation | (ii) Employer Identification Number (if any) | (iii) Country of Incorporation | (iv) Percentage of Stock Owned | (v) If Percentage in (iv) is 100%, Enter the Date (if any) a Qualified Subchapter S Subsidiary Election Was Made |
|-------------------------|--|--------------------------------|--------------------------------|--|
|                         |  |                                |                                |  |
|                         |  |                                |                                |  |
|                         |  |                                |                                |  |
|                         |  |                                |                                |  |

- b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .

| (i) Name of Entity | (ii) Employer Identification Number (if any) | (iii) Type of Entity | (iv) Country of Organization | (v) Maximum Percentage Owned in Profit, Loss, or Capital |
|--------------------|--|----------------------|------------------------------|--|
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |
|                    |  |                      |                              |  |

- 5 a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? . . . . .

If "Yes," complete lines (i) and (ii) below.

- (i) Total shares of restricted stock . . . . .  
(ii) Total shares of non-restricted stock . . . . .

- b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? . . . . .

If "Yes," complete lines (i) and (ii) below.

- (i) Total shares of stock outstanding at the end of the tax year . . . . .  
(ii) Total shares of stock outstanding if all instruments were executed . . . . .

- 6 Has this corporation filed, or is it required to file, **Form 8918**, Material Advisor Disclosure Statement, to provide information on any reportable transaction? . . . . .

- 7 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.

- 8 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) . . . . . \$

- 9 Enter the accumulated earnings and profits of the corporation at the end of the tax year. \$

- 10 Does the corporation satisfy **both** of the following conditions?

a The corporation's total receipts (see instructions) for the tax year were less than \$250,000 . . . . .

b The corporation's total assets at the end of the tax year were less than \$250,000 . . . . .

If "Yes," the corporation is not required to complete Schedules L and M-1.

- 11 During the tax year, did the corporation have any non-shareholder debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?

If "Yes," enter the amount of principal reduction \$

- 12 During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .

- 13 a Did the corporation make any payments in 2012 that would require it to file Form(s) 1099? . . . . .

- b If "Yes," did the corporation file or will it file required Forms 1099? . . . . .

| <b>Schedule K</b>                          |   | <b>Shareholders' Pro Rata Share Items</b>   |          | <b>Total amount</b> |  |
|--|---|---|----------|---------------------|--|
| <b>Income (Loss)</b>                       | <b>1</b>  | Ordinary business income (loss) (page 1, line 21) . . . . .   | <b>1</b> | -20,419             |  |
|  | <b>2</b>  | Net rental real estate income (loss) (attach Form 8825) . . . . .                                     | <b>2</b> |                     |  |
|  | <b>3a</b>   | Other gross rental income (loss) . . . . . <b>3a</b>  |          |                     |  |
|  | <b>b</b>  | Expenses from other rental activities (attach statement) . . . . . <b>3b</b>                          |          |                     |  |
|  | <b>c</b>  | Other net rental income (loss). Subtract line 3b from line 3a . . . . . <b>3c</b>                     |          |                     |  |
|  | <b>4</b>  | Interest income . . . . . <b>4</b>  |          |                     |  |
|  | <b>5</b>  | Dividends: <b>a</b> Ordinary dividends . . . . . <b>5a</b>  |          |                     |  |
|  |   | <b>b</b> Qualified dividends . . . . . <b>5b</b>  |          |                     |  |
|  | <b>6</b>  | Royalties. . . . . <b>6</b>   |          |                     |  |
|  | <b>7</b>  | Net short-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . . <b>7</b>                |          |                     |  |
| <b>Deductions</b>                          | <b>8a</b>   | Net long-term capital gain (loss) (attach Schedule D (Form 1120S)) . . . . . <b>8a</b>                |          |                     |  |
|  | <b>b</b>  | Collectibles (28%) gain (loss) . . . . . <b>8b</b>  |          |                     |  |
|  | <b>c</b>  | Unrecaptured section 1250 gain (attach statement) . . . . . <b>8c</b>                                 |          |                     |  |
|  | <b>9</b>  | Net section 1231 gain (loss) (attach Form 4797) . . . . . <b>9</b>                                    |          |                     |  |
|  | <b>10</b>   | Other income (loss) (see instructions) . . . . . Type <b>▶</b> <b>10</b>                              |          |                     |  |
|  | <b>11</b>   | Section 179 deduction (attach Form 4562) . . . . . <b>11</b>  |          |                     |  |
|  | <b>12a</b>  | Charitable contributions . . . . . <b>12a</b>   |          |                     |  |
|  | <b>b</b>  | Investment interest expense . . . . . <b>12b</b>  |          |                     |  |
|  | <b>c</b>  | Section 59(e)(2) expenditures (1) Type <b>▶</b> (2) Amount <b>▶</b> <b>12c(2)</b>                     |          |                     |  |
|  | <b>d</b>  | Other deductions (see instructions) . . . . . Type <b>▶</b> <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) (attach Form 3468) . . . . . <b>13c</b>    |          |                     |  |
|  | <b>d</b>  | Other rental real estate credits (see instructions) . . . . . Type <b>▶</b> <b>13d</b>                |          |                     |  |
|  | <b>e</b>  | Other rental credits (see instructions) . . . . . Type <b>▶</b> <b>13e</b>                            |          |                     |  |
|  | <b>f</b>  | Alcohol and cellulosic biofuel fuels credit (attach Form 6478) . . . . . <b>13f</b>                   |          |                     |  |
|  | <b>g</b>  | Other credits (see instructions) . . . . . Type <b>▶</b> <b>13g</b>                                   |          |                     |  |
| <b>Foreign Transactions</b>                | <b>14a</b>  | Name of country or U.S. possession <b>▶</b> <b>14a</b>  |          |                     |  |
|  | <b>b</b>  | Gross income from all sources . . . . . <b>14b</b>  |          |                     |  |
|  | <b>c</b>  | Gross income sourced at shareholder level . . . . . <b>14c</b>  |          |                     |  |
|  |   | Foreign gross income sourced at corporate level . . . . . <b>14d</b>                                  |          |                     |  |
|  | <b>d</b>  | Passive category . . . . . <b>14d</b>   |          |                     |  |
|  | <b>e</b>  | General category . . . . . <b>14e</b>   |          |                     |  |
|  | <b>f</b>  | Other (attach statement) . . . . . <b>14f</b>   |          |                     |  |
|  |   | Deductions allocated and apportioned at shareholder level . . . . . <b>14g</b>                        |          |                     |  |
|  | <b>g</b>  | Interest expense . . . . . <b>14g</b>   |          |                     |  |
|  | <b>h</b>  | Other . . . . . <b>14h</b>  |          |                     |  |
|  |   | Deductions allocated and apportioned at corporate level to foreign source income . . . . . <b>14i</b> |          |                     |  |
|  | <b>i</b>  | Passive category . . . . . <b>14i</b>   |          |                     |  |
|  | <b>j</b>  | General category . . . . . <b>14j</b>   |          |                     |  |
|  | <b>k</b>  | Other (attach statement) . . . . . <b>14k</b>   |          |                     |  |
|  | Other information . . . . . <b>14l</b>  |   |          |                     |  |
| <b>l</b>                                   | Total foreign taxes (check one): <b>▶</b> <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . . <b>14l</b> |   |          |                     |  |
| <b>m</b>                                   | Reduction in taxes available for credit (attach statement) . . . . . <b>14m</b>   |   |          |                     |  |
| <b>n</b>                                   | Other foreign tax information (attach statement) . . . . . <b>14n</b>   |   |          |                     |  |
| <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 (attach statement) . . . . . <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>   |          | 10                  |  |
|  | <b>d</b>  | Distributions (attach statement if required) (see instructions) . . . . . <b>16d</b>                  |          | 5,093               |  |
|  | <b>e</b>  | Repayment of loans from shareholders . . . . . <b>16e</b>   |          | 83,953              |  |

| <b>Schedule K</b>        |            | <b>Shareholders' Pro Rata Share Items (continued)</b>  | <b>Total amount</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 (attach statement)   |                     |         |
| <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>           | -20,419 |

| <b>Schedule L</b>                           |  | <b>Balance Sheets per Books</b> |          | Beginning of tax year |     | End of tax year |  |
|---|--|---------------------------------|----------|-----------------------|-----|-----------------|--|
| <b>Assets</b>                               |  | (a)                             | (b)      | (c)                   | (d) |                 |  |
| <b>1</b>                                    | Cash . . . . .   |                                 | 6,519    |                       |     |                 |  |
| <b>2a</b>                                   | Trade notes and accounts receivable . . . . .                    |                                 |          |                       |     |                 |  |
| <b>b</b>                                    | Less allowance for bad debts . . . . .                           |                                 |          |                       |     |                 |  |
| <b>3</b>                                    | Inventories . . . . .  |                                 | 160,287  |                       |     |                 |  |
| <b>4</b>                                    | U.S. government obligations . . . . .                            |                                 |          |                       |     |                 |  |
| <b>5</b>                                    | Tax-exempt securities (see instructions) . . . . .               |                                 |          |                       |     |                 |  |
| <b>6</b>                                    | Other current assets (attach statement) . . . . .                |                                 |          |                       |     |                 |  |
| <b>7</b>                                    | Loans to shareholders . . . . .                                  |                                 |          |                       |     |                 |  |
| <b>8</b>                                    | Mortgage and real estate loans . . . . .                         |                                 |          |                       |     |                 |  |
| <b>9</b>                                    | Other investments (attach statement) . . . . .                   |                                 |          |                       |     |                 |  |
| <b>10a</b>                                  | Buildings and other depreciable assets . . . . .                 |                                 |          |                       |     |                 |  |
| <b>b</b>                                    | Less accumulated depreciation . . . . .                          |                                 |          |                       |     |                 |  |
| <b>11a</b>                                  | Depletable assets . . . . .                                      |                                 |          |                       |     |                 |  |
| <b>b</b>                                    | Less accumulated depletion . . . . .                             |                                 |          |                       |     |                 |  |
| <b>12</b>                                   | Land (net of any amortization) . . . . .                         |                                 |          |                       |     |                 |  |
| <b>13a</b>                                  | Intangible assets (amortizable only) . . . . .                   | 600                             |          |                       |     |                 |  |
| <b>b</b>                                    | Less accumulated amortization . . . . .                          | 97                              | 503      |                       |     |                 |  |
| <b>14</b>                                   | Other assets (attach statement) . . . . .                        |                                 |          |                       |     |                 |  |
| <b>15</b>                                   | Total assets . . . . .   |                                 | 167,309  |                       |     |                 |  |
| <b>Liabilities and Shareholders' Equity</b> |  |                                 |          |                       |     |                 |  |
| <b>16</b>                                   | Accounts payable . . . . .                                       |                                 | 33,778   |                       |     |                 |  |
| <b>17</b>                                   | Mortgages, notes, bonds payable in less than 1 year . . . . .    |                                 |          |                       |     |                 |  |
| <b>18</b>                                   | Other current liabilities (attach statement) . . . . .           |                                 | 24,056   |                       |     |                 |  |
| <b>19</b>                                   | Loans from shareholders . . . . .                                |                                 | 83,953   |                       |     |                 |  |
| <b>20</b>                                   | Mortgages, notes, bonds payable in 1 year or more . . . . .      |                                 |          |                       |     |                 |  |
| <b>21</b>                                   | Other liabilities (attach statement) . . . . .                   |                                 |          |                       |     |                 |  |
| <b>22</b>                                   | Capital stock . . . . .  |                                 | 30,000   |                       |     | 24,907          |  |
| <b>23</b>                                   | Additional paid-in capital . . . . .                             |                                 |          |                       |     |                 |  |
| <b>24</b>                                   | Retained earnings . . . . .                                      |                                 | ( 4,478) |                       |     | ( 24,907)       |  |
| <b>25</b>                                   | Adjustments to shareholders' equity (attach statement) . . . . . |                                 |          |                       |     |                 |  |
| <b>26</b>                                   | Less cost of treasury stock . . . . .                            |                                 |          |                       |     |                 |  |
| <b>27</b>                                   | Total liabilities and shareholders' equity . . . . .             |                                 | 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

|          |   |         |          |   |         |
|----------|---|---------|----------|---|---------|
| <b>1</b> | Net income (loss) per books . . . . .   | -20,429 | <b>5</b> | Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):                        |         |
| <b>2</b> | Income included on Schedule K, lines 1, 2, 3c, 4, 5a, 6, 7, 8a, 9, and 10, not recorded on books this year (itemize): |         | <b>a</b> | Tax-exempt interest \$  |         |
| <b>3</b> | Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 14I (itemize):                |         | <b>6</b> | Deductions included on Schedule K, lines 1 through 12 and 14I, not charged against book income this year (itemize): |         |
| <b>a</b> | Depreciation \$   |         | <b>a</b> | Depreciation \$   |         |
| <b>b</b> | Travel and entertainment \$   |         | <b>7</b> | Add lines 5 and 6 . . . . .   |         |
|          | See Attached Statement 10   | 10      | <b>8</b> | Income (loss) (Schedule K, line 18). Line 4 less line 7 . . . . .   | -20,419 |
| <b>4</b> | Add lines 1 through 3 . . . . .   | -20,419 |          |   |         |

**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 |
|----------|---|-------------------------------|---|
| <b>1</b> | Balance at beginning of tax year . . . . .                        | -4,478                        |   |
| <b>2</b> | Ordinary income from page 1, line 21 . . . . .                    |                               |   |
| <b>3</b> | Other additions . . . . .   |                               |   |
| <b>4</b> | Loss from page 1, line 21 . . . . .                               | -20,419                       |   |
| <b>5</b> | Other reductions . . . . .  | 10                            |   |
| <b>6</b> | Combine lines 1 through 5 . . . . .                               | -24,907                       |   |
| <b>7</b> | Distributions other than dividend distributions . . . . .         |                               |   |
| <b>8</b> | Balance at end of tax year. Subtract line 7 from line 6 . . . . . | -24,907                       |   |

Schedule K-1  
(Form 1120S)

Department of the Treasury  
Internal Revenue Service

2012

For calendar year 2012, or tax  
year beginning 01/01, 2012  
ending 04/04, 20 12

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

► See back of form and separate instructions.

☒ Final K-1

☐ Amended K-1

671112  
OMB No. 1545-0130

**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

609-37-6664

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

MEILING CHEN  
18602 LA GUARDIA ST  
ROWLAND HEIGHTS, CA 91748

**F** Shareholder's percentage of stock

ownership for tax year . . . . . 100.000000%

For IRS Use Only

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

|    |                                      |    |                                     |
|----|--------------------------------------|----|-------------------------------------|
| 1  | Ordinary business income (loss)      | 13 | Credits                             |
|    | -20,419                              |    |                                     |
| 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   |
|    |                                      | C  | 10                                  |
| 12 | Other deductions                     | D  | 5,093                               |
|    |                                      | E  | 83,953                              |
|    |                                      |    |                                     |
|    |                                      |    |                                     |
|    |                                      | 17 | Other information                   |
|    |                                      |    |                                     |
|    |                                      |    |                                     |
|    |                                      |    |                                     |

\* See attached statement for additional information.

K-1 Statement (Sch K-1, Form 1120S)

Line 16 - Items affecting shareholder basis

|   |   |   |        |
|---|---|---|--------|
| C | Code C - Nondeductible expenses . . . . .               | C | 10     |
| D | Code D - Distributions . . . . .                        | D | 5,093  |
| E | Code E - Repayment of loans from shareholders . . . . . | E | 83,953 |

**Cost of Goods Sold**

OMB No. 1545-2225

► **Attach to Form 1120, 1120-C, 1120-F, 1120S, 1065, or 1065-B.**  
 ► **Information about Form 1125-A and its instructions is at [www.irs.gov/form1125a](http://www.irs.gov/form1125a).**

|                              |  |   |         |
|------------------------------|--|---|---------|
| Name<br><b>EVER PURE INC</b> |  | Employer identification number<br><b>27-0818700</b> |         |
| <b>1</b>                     | Inventory at beginning of year . . . . .   | <b>1</b>  | 160,287 |
| <b>2</b>                     | Purchases . . . . .  | <b>2</b>  | 8,930   |
| <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>  |         |
| <b>6</b>                     | <b>Total.</b> Add lines 1 through 5 . . . . .  | <b>6</b>  | 169,217 |
| <b>7</b>                     | Inventory at end of year . . . . .   | <b>7</b>  | 155,000 |
| <b>8</b>                     | <b>Cost of goods sold.</b> Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2<br>or the appropriate line of your tax return (see instructions) . . . . . | <b>8</b>  | 14,217  |

**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 entity (see instructions)? . . . ☐ Yes ☒ No

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



# Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2012

Attachment  
Sequence No. 179Department of the Treasury  
Internal Revenue Service (99)

▶ See separate instructions.

▶ Attach to your tax return.

Name(s) shown on return  
EVER PURE INCBusiness or activity to which this form relates  
1120S - RETAILIdentifying number  
27-0818700**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

|    |   |                              |                  |
|----|---|------------------------------|------------------|
| 1  | Maximum amount (see instructions)   | 1                            |                  |
| 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                            |                  |
| 4  | Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-  | 4                            |                  |
| 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                            |                  |
| 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                            |                  |
| 9  | Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8   | 9                            |                  |
| 10 | Carryover of disallowed deduction from line 13 of your 2011 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                           |                  |
| 13 | Carryover of disallowed deduction to 2013. Add lines 9 and 10, less line 12   | 13                           |                  |

**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 2012  | 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 2012 Tax Year Using the General Depreciation System**

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

**Section C - Assets Placed in Service During 2012 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 | <b>Total.</b> 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 |  |
| 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 (2012)

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, 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.)**

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

**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)<br>Vehicle 1 |    | (b)<br>Vehicle 2 |    | (c)<br>Vehicle 3 |    | (d)<br>Vehicle 4 |    | (e)<br>Vehicle 5 |    | (f)<br>Vehicle 6 |    |
|---|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|------------------|----|
| <b>30</b> Total business/investment miles driven during the year ( <b>do not</b> include commuting miles) . . . . . |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>31</b> Total commuting miles driven during the year . . . . .  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>32</b> Total other personal (noncommuting) miles driven . . . . .  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>33</b> Total miles driven during the year.<br>Add lines 30 through 32 . . . . .                                  |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>34</b> Was the vehicle available for personal use during off-duty hours? . . . . .                               | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No | Yes              | No |
| <b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? . . . . .                       |                  |    |                  |    |                  |    |                  |    |                  |    |                  |    |
| <b>36</b> 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 |
|--|-----|----|
| <b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? . . . . .  |     |    |
| <b>38</b> 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 . . . . . |     |    |
| <b>39</b> Do you treat all use of vehicles by employees as personal use? . . . . .   |     |    |
| <b>40</b> 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? . . . . .   |     |    |
| <b>41</b> 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)<br>Description of costs   | (b)<br>Date amortization<br>begins | (c)<br>Amortizable amount | (d)<br>Code section | (e)<br>Amortization<br>period or<br>percentage | (f)<br>Amortization for this year |
|---|------------------------------------|---------------------------|---------------------|--|-----------------------------------|
| <b>42</b> Amortization of costs that begins during your 2012 tax year (see instructions):             |                                    |                           |                     |  |                                   |
|   |                                    |                           |                     |  |                                   |
| <b>43</b> Amortization of costs that began before your 2012 tax year . . . . .                        |                                    |                           |                     | <b>43</b>                                      | 503                               |
| <b>44</b> <b>Total.</b> Add amounts in column (f). See the instructions for where to report . . . . . |                                    |                           |                     | <b>44</b>                                      | 503                               |

Assets by Classification - 1120S

4/4/2012    EVER PURE INC    27-0818700

| Item No. | Description of Property<br>**** indicates DISPOSED | Date Placed In Service | Asset Code | Bus. Use % | Cost or Other Basis | Sec. 179 Deduction | Credit | Special Allowance | Salvage Value | Recovery Basis | Recovery Period | Method | Con-vention Code | Prior Accum. Deprec., 179, Bonus | 2012 Deprec. | 2012 Accum. Deprec. |
|----------|--|------------------------|------------|------------|---------------------|--------------------|--------|-------------------|---------------|----------------|-----------------|--------|------------------|----------------------------------|--------------|---------------------|
|----------|--|------------------------|------------|------------|---------------------|--------------------|--------|-------------------|---------------|----------------|-----------------|--------|------------------|----------------------------------|--------------|---------------------|

Amort - 248 - Corp org expense

|  |                   |           |      |         |      |      |      |      |      |      |    |    |    |      |      |      |
|--|-------------------|-----------|------|---------|------|------|------|------|------|------|----|----|----|------|------|------|
| 1  | ORGANIZATION COST | 8/13/2009 | Z-10 | 100.00% | 600  |      |      |      |      | 600  | 15 | SL | FM | 97   | 503  | 600  |
| Total: Amortization - 248 - Corporation organizational expense |                   |           |      |         | 600  |      |      |      |      | 600  |    |    |    | 97   | 503  | 600  |
| SubTotals  |                   |           |      |         | 600  |      |      |      |      | 600  |    |    |    | 97   | 503  | 600  |
| Less: Disposed Assets  |                   |           |      |         | ( 0) | ( 0) | ( 0) | ( 0) | ( 0) | ( 0) |    |    |    | ( 0) | ( 0) | ( 0) |
| Ending Totals  |                   |           |      |         | 600  |      |      |      |      | 600  |    |    |    | 97   | 503  | 600  |

Detail Report

4/4/2012    EVER PURE INC    27-0818700

| 1120S                 |   |                        |            |            |                     |                    |        |                   |               |                |          |                         |        |                  |                                  |
|-----------------------|---|------------------------|------------|------------|---------------------|--------------------|--------|-------------------|---------------|----------------|----------|-------------------------|--------|------------------|----------------------------------|
|                       |   |                        |            |            | 600                 |                    |        |                   |               |                |          |                         |        |                  |                                  |
|                       |   |                        |            |            |                     | 600                |        |                   |               |                |          |                         |        |                  |                                  |
| Item No.              | Description of Property<br>***** indicates DISPOSED | Date Placed in Service | Asset Code | Bus. Use % | Cost or Other Basis | Sec. 179 Deduction | Credit | Special Allowance | Salvage Value | Recovery Basis | AMT Type | Recovery Period (years) | Method | Con-vention Code | Prior Accum. Deprec., 179, Bonus |
| 1                     | ORGANIZATION COST                                   | 8/13/2009              | Z-10       | 100.00%    | 600                 |                    |        |                   |               | 600            |          | 15                      | SL     | FM               | 97                               |
| SubTotals             |   |                        |            |            | 600                 |                    |        |                   |               | 600            |          |                         |        |                  | 97                               |
| Less: Disposed Assets |   |                        |            |            | ( 0)                | ( 0)               | ( 0)   | ( 0)              | ( 0)          | ( 0)           |          |                         |        |                  | ( 0)                             |
| Ending Totals         |   |                        |            |            | 600                 |                    |        |                   |               | 600            |          |                         |        |                  | 97                               |

Detail Report

| 1120S                 |   |                        | 503                  | 600                 |
|-----------------------|---|------------------------|----------------------|---------------------|
| Item No.              | Description of Property<br>***** indicates DISPOSED | Date Placed in Service | 2012 Current Deprec. | 2012 Accum. Deprec. |
| 1                     | ORGANIZATION COST                                   | 8/13/2009              | 503                  | 600                 |
| SubTotals             |   |                        | 503                  | 600                 |
| Less: Disposed Assets |   |                        | ( 0)                 | ( 0)                |
| Ending Totals         |   |                        | 503                  | 600                 |

**Line 5 (1120S) - Other Income (Loss)**

|   |                           |   |     |
|---|---------------------------|---|-----|
| 1 | Other Income              | 1 | 143 |
| 2 | Interest Income           | 2 | 2   |
| 3 | Total other income (loss) | 3 | 145 |

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

|   |                               |   |        |
|---|-------------------------------|---|--------|
| 1 | From Form 4562 - Amortization | 1 | 503    |
| 2 | Automobile and truck expenses | 2 | 921    |
| 3 | Bank charges                  | 3 | 68     |
| 4 | Credit and collection costs   | 4 | 2,026  |
| 5 | Supplies                      | 5 | 19     |
| 6 | Accounting                    | 6 | 1,060  |
| 7 | Freight Out                   | 7 | 5,868  |
| 8 | Internet                      | 8 | 200    |
| 9 | Total other deductions        | 9 | 10,665 |

**Line 3, Sch M-1 (1120S) - Expenses on Books Not on Sch K, lines 1 through 12 and 14I**

|   |  |   |    |
|---|--|---|----|
| 1 | PENALTY  | 1 | 10 |
| 2 | Total expenses on books not on Sch K, lines 1 through 12 and 14I | 2 | 10 |

2012

# California S Corporation Franchise or Income Tax Return

Short Year

100S

For calendar year 2012 or fiscal year beginning month 1 day 1 year 2012, and ending month 4 day 4 year 2012.

|   |                    |   |   |
|---|--------------------|---|---|
| Corporation name<br><b>EVER PURE INC</b>                        |                    | California corporation number<br><b>3224092</b> |   |
| Address (suite, room, or PMB no.)<br><b>18602 LA GUARDIA ST</b> |                    | FEIN<br><b>27-0818700</b>                       |   |
| City<br><b>ROWLAND HEIGHTS</b>                                  | State<br><b>CA</b> | ZIP Code<br><b>91748</b>                        | California Secretary of State file number |

**Schedule Q Questions: (continued on Side 2)**

**A1 FINAL RETURN?** ☒ Dissolved ☐ Surrendered (withdrawn) ☐ Merged/Reorganized ☐ IRC Section 338 sale  
☐ QSub election enter date 4/4/2012

**A2** Is the S corporation deferring any income from the disposition of assets? ☐ Yes ☒ No  
 If "Yes" enter the year of disposition .....

**A3** Is the S corporation reporting previously deferred income from: ☐ Installment Sale ☐ IRC §1031 ☐ IRC §1033 ☐ Other

|                   |    |  |     |         |    |
|-------------------|----|--|-----|---------|----|
| 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   | -20,419 | 00 |
|                   | 2  | Foreign or domestic tax based on income or profits and California franchise or income tax deducted .....   | 2   | 800     | 00 |
|                   | 3  | Interest on government obligations .....   | 3   |         | 00 |
|                   | 4  | Net capital gain from Schedule D (100S), Section A & Section B. Attach Schedule D (100S). See instructions .....   | 4   |         | 00 |
|                   | 5  | Depreciation and amortization adjustments. Attach Schedule B (100S) .....  | 5   |         | 00 |
|                   | 6  | Portfolio income .....   | 6   |         | 00 |
|                   | 7  | Other additions. Attach schedule(s) .....  | 7   |         | 00 |
|                   | 8  | Total. Add line 1 through line 7 .....   | 8   | -19,619 | 00 |
|                   | 9  | Dividends received deduction. Attach Schedule H (100S) .....   | 9   |         | 00 |
|                   | 10 | Water's-edge dividend deduction. Attach Schedule H (100S) .....  | 10  |         | 00 |
|                   | 11 | Contributions. See instructions .....  | 11  |         | 00 |
|                   | 12 | EZ, LAMBRA, or TTA business expense and EZ net interest deduction .....  | 12  |         | 00 |
|                   | 13 | Other deductions. Attach schedule(s) .....   | 13  |         | 00 |
|                   | 14 | Total. Add line 9 through line 13 .....  | 14  |         | 00 |
|                   | 15 | Net income (loss) after state adjustments. Subtract line 14 from line 8 .....  | 15  | -19,619 | 00 |
| CA Net Income     | 16 | Net income (loss) for state purposes. Use Schedule R if apportioning income .....  | 16  | -19,619 | 00 |
|                   | 17 | R&TC Section 23802(e) deduction. See instructions .....  | 17  |         | 00 |
|                   | 18 | Net operating loss carryover deduction. See instructions .....   | 18  |         | 00 |
|                   | 19 | Pierce's disease, EZ, LARZ, TTA, or LAMBRA NOL carryover deduction. See instructions .....   | 19  |         | 00 |
|                   | 20 | Disaster loss carryover deduction. See instructions .....  | 20  |         | 00 |
|                   | 21 | Net income for tax purposes. Combine line 17 through line 20. Subtract the result from line 16 .....   | 21  |         | 00 |
| Taxes             | 22 | Tax. <u>1.5%</u> x line 21 (at least minimum franchise tax, if applicable). See instructions .....   | 22  | 800     | 00 |
|                   | 23 | New jobs credit a) amount generated b) amount claimed .....  | 23b |         | 00 |
|                   | 24 | a Credit name code no. amount .....  | 24a |         | 00 |
|                   |    | b Credit name code no. amount .....  | 24b |         | 00 |
|                   | 25 | To claim more than two credits, see instructions .....   | 25  |         | 00 |
|                   | 26 | Add line 23b through line 25 .....   | 26  |         | 00 |
|                   | 27 | Balance. Subtract line 26 from line 22 (not less than minimum franchise tax plus QSub annual tax(es), if applicable) .....   | 27  | 800     | 00 |
|                   | 28 | Tax from Schedule D (100S). Attach Schedule D (100S). See instructions .....   | 28  |         | 00 |
|                   | 29 | Excess net passive income tax. See instructions .....  | 29  |         | 00 |
|                   | 30 | Total tax. Add line 27 through line 29 .....   | 30  | 800     | 00 |
| Payments          | 31 | Overpayment from prior year allowed as a credit .....  | 31  |         | 00 |
|                   | 32 | 2012 Estimated tax payments/QSub payments. See instructions .....  | 32  | 800     | 00 |
|                   | 33 | 2012 Withholding (Forms 592-B and/or 593). See instructions .....  | 33  |         | 00 |
|                   | 34 | Amount paid with extension of time to file tax return .....  | 34  |         | 00 |
|                   | 35 | Total payments. Add line 31 through line 34 .....  | 35  | 800     | 00 |

|                      |   |   |           |  |    |
|----------------------|---|---|-----------|--|----|
| Refund or Amount Due | <b>36</b>   | <b>Franchise or income tax due.</b> If line 30 is more than line 35, subtract line 35 from line 30. Go to line 39 . . . . . | <b>36</b> |  | 00 |
|                      | <b>37</b>   | <b>Overpayment.</b> If line 35 is more than line 30, subtract line 30 from line 35 . . . . .                                | <b>37</b> |  | 00 |
|                      | <b>38</b>   | Amount of line 37 to be credited to 2013 estimated tax . . . . .  | <b>38</b> |  | 00 |
|                      | <b>39</b>   | <b>Use Tax. This is not a total line.</b> See instructions . . . . .  | <b>39</b> |  | 00 |
|                      | <b>40</b>   | <b>Refund.</b> If the sum of line 38 and line 39 is less than 37, then subtract the result from line 37. . . . .            | <b>40</b> |  | 00 |
|                      | See instructions to have the refund directly deposited. <b>a</b> Routing number . . . . .   |   |           |  |    |
|                      | <b>b</b> Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/> <b>c</b> Account number . . . . .                                     |   |           |  |    |
| <b>41</b>            | <b>a</b> Penalties and interest. <b>b</b> <input type="checkbox"/> Check if estimate penalty computed using Exception B or C. See instructions. . . . . | <b>41a</b>  |           |  | 00 |
| <b>42</b>            | <b>Total amount due.</b> Add line 36, line 38, line 39, and line 41a, then subtract line 37 from the result . . . . .                                   | <b>42</b>   |           |  | 00 |

**Schedule Q Questions (continued from Side 1)**

**B** 1. During this taxable year, did another person or legal entity acquire control or majority ownership (more than a 50% interest) of this corporation or any of its subsidiaries that owned California real property (i.e., land, buildings), leased such property for a term of 35 years or more, or leased such property from a government agency for any term? . . . . . ☐ Yes ☒ No

2. During this taxable year, did this corporation or any of its subsidiaries acquire control or majority ownership (more than a 50% interest) in another legal entity that owned California real property (i.e., land, buildings), leased such property for a term of 35 years or more, or leased such property from a government agency for any term? . . . . . ☐ Yes ☒ No

3. During this taxable year, has more than 50% of the voting stock of this corporation cumulatively transferred in one or more transactions after an interest in California real property (i.e., land, buildings) was transferred to it that was excluded from property tax reassessment under Revenue and Taxation Code section 62(a)(2) and it was not reported on a previous year's tax return? . . . . . ☐ Yes ☒ No  
(Yes requires filing of statement, 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.

|          |   |           |  |    |
|----------|---|-----------|--|----|
| <b>1</b> | LIFO recapture due to S corporation election (IRC Section 1363(d) deferral: \$ _____ ) . . . . .  | <b>1</b>  |  | 00 |
| <b>2</b> | Interest computed under the look-back method for completed long-term contracts (attach form FTB 3834) . . . . .   | <b>2</b>  |  | 00 |
| <b>3</b> | Interest on tax attributable to installment: <b>a</b> ) Sales of certain timeshares and residential lots . . . . .  | <b>3a</b> |  | 00 |
|          | <b>b</b> ) Method for nondealer installment obligations . . . . .   | <b>3b</b> |  | 00 |
| <b>4</b> | IRC Section 197(f)(9)(B)(ii) election . . . . .   | <b>4</b>  |  | 00 |
| <b>5</b> | Credit recapture name: _____  | <b>5</b>  |  | 00 |
| <b>6</b> | 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 . . . . . | <b>6</b>  |  | 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) _____   |                      |   |
|                                 | Preparer's signature  NATALIE LEE, EA   | Date <u>3/1/2013</u> | Check if self-employed <input type="checkbox"/> |
|                                 | Firm's name (or yours, if self-employed) and address <u>LA FIRST TAX FINANCIAL</u>   |                      |   |
|                                 | <u>9067 LAS TUNAS DR., TEMPLE CITY, CA 91780-1901</u>  |                      |   |
|                                 | May the FTB discuss this return with the preparer shown above? See instructions . . . . . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No  |                      |   |



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

EVER PURE INC

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|            |    |  |     |         |    |
|------------|----|--|-----|---------|----|
| Income     | 1  | a) Gross receipts or sales <u>37,681.</u> b) Less returns and allowances <u>426.</u> c) Balance ●                | 1c  | 37,255  | 00 |
|            | 2  | Cost of goods sold from Schedule V, line 8 .....   | 2   | 14,217  | 00 |
|            | 3  | Gross profit. Subtract line 2 from line 1c .....   | 3   | 23,038  | 00 |
|            | 4  | Net gain (loss). Attach schedule .....   | 4   |         | 00 |
|            | 5  | Other income (loss). Attach schedule .....   | 5   | 145     | 00 |
|            | 6  | <b>Total income (loss).</b> Combine line 3 through line 5 .....  | 6   | 23,183  | 00 |
| Deductions | 7  | Compensation of officers. Attach schedule. See instructions .....  | 7   | 12,500  | 00 |
|            | 8  | Salaries and wages .....   | 8   | 10,000  | 00 |
|            | 9  | Repairs .....  | 9   |         | 00 |
|            | 10 | Bad debts .....  | 10  |         | 00 |
|            | 11 | Rents .....  | 11  | 2,310   | 00 |
|            | 12 | Taxes .....  | 12  | 3,487   | 00 |
|            | 13 | Interest .....   | 13  | 4,640   | 00 |
|            | 14 | a) Depreciation .....  | 14c |         | 00 |
|            | 15 | Depletion .....  | 15  |         | 00 |
|            | 16 | Advertising .....  | 16  |         | 00 |
|            | 17 | Pension, profit-sharing plans, etc .....   | 17  |         | 00 |
|            | 18 | Employee benefit programs .....  | 18  |         | 00 |
|            | 19 | a) Total travel and entertainment .....  | 19b |         | 00 |
|            | 20 | Other deductions. Attach schedule .....  | 20  | 10,665  | 00 |
|            | 21 | <b>Total deductions.</b> Add line 7 through line 20 .....  | 21  | 43,602  | 00 |
|            | 22 | Ordinary income (loss) from trade or business. Subtract line 21 from line 6. Enter here and on Side 1, line 1. ● | 22  | -20,419 | 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 |          |
|---|---|---------------------------|----------|---------------------|----------|
| Assets                                      |   | (a)                       | (b)      | (c)                 | (d)      |
| 1   | Cash .....  |                           | 6,519.   | ●                   |          |
| 2   | a Trade notes and accounts receivable .....               |                           |          |                     |          |
|   | b Less allowance for bad debts .....                      | ( 0)                      |          | ( 0)                |          |
| 3   | Inventories .....   |                           | 160,287. | ●                   |          |
| 4   | Federal and state government obligations .....            |                           |          |                     |          |
| 5   | Other current assets. Attach schedule(s) .....            |                           |          | ●                   |          |
| 6   | Loans to shareholders. Attach schedule(s) .....           |                           |          | ●                   |          |
| 7   | Mortgage and real estate loans .....                      |                           |          |                     |          |
| 8   | Other investments. Attach schedule(s) .....               |                           |          | ●                   |          |
| 9   | a Buildings and other fixed depreciable assets .....      |                           |          |                     |          |
|   | b Less accumulated depreciation .....                     | ( 0)                      |          | ( 0)                | ●        |
| 10  | a Depletable assets .....                                 |                           |          |                     |          |
|   | b Less accumulated depletion .....                        | ( 0)                      |          | ( 0)                |          |
| 11  | Land (net of any amortization) .....                      |                           |          |                     | ●        |
| 12  | a Intangible assets (amortizable only) .....              | 600.                      |          |                     |          |
|   | b Less accumulated amortization .....                     | ( 97)                     | 503.     | ( 0)                |          |
| 13  | Other assets. Attach schedule(s) .....                    |                           |          |                     | ●        |
| 14  | <b>Total assets.</b> .....                                | ●                         | 167,309. | ●                   |          |
| <b>Liabilities and shareholders' equity</b> |   |                           |          |                     |          |
| 15  | Accounts payable .....                                    |                           | 33,778.  |                     |          |
| 16  | Mortgages, notes, bonds payable in less than 1 year ..... |                           |          |                     |          |
| 17  | Other current liabilities. Attach schedule(s) .....       |                           | 24,056.  |                     |          |
| 18  | Loans from shareholders. Attach schedule(s) .....         |                           | 83,953.  | ●                   |          |
| 19  | Mortgages, notes, bonds payable in 1 year or more .....   |                           |          | ●                   |          |
| 20  | Other liabilities. Attach schedule(s) .....               |                           |          |                     |          |
| 21  | Capital stock .....                                       | ●                         | 30,000.  | ●                   | 24,907.  |
| 22  | Paid-in or capital surplus .....                          | ●                         |          | ●                   |          |
| 23  | Retained earnings .....                                   | ●                         | -4,478.  | ●                   | -24,907. |
| 24  | Adjustments. Attach schedule(s) .....                     |                           |          |                     |          |
| 25  | Less cost of treasury stock .....                         | ● ( 0)                    |          | ● ( 0)              |          |
| 26  | <b>Total liabilities and shareholders' equity</b> .....   |                           | 167,309. |                     |          |

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

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

|  |          |  |          |
|--|----------|--|----------|
| <b>1</b> Net income per books . . . . .  | -20,429. | <b>5</b> Income recorded on books this year not included on Schedule K, line 1 through line 10b (itemize)                |          |
| <b>2</b> Income included on Schedule K, line 1 through line 10b, not recorded on books this year (itemize) . . . . . |          | <b>a</b> Tax-exempt interest \$ . . . . .  |          |
|  |          | <b>b</b> Other \$ . . . . .  |          |
| <b>3</b> Expenses recorded on books this year not included on Schedule K, line 1 through line 12e (itemize)          |          | <b>c</b> Total. Add line 5a and line 5b . . . . .  |          |
| <b>a</b> Depreciation . . . . . \$ . . . . .   |          | <b>6</b> Deductions included on Schedule K, line 1 through line 12e, not charged against book income this year (itemize) |          |
| <b>b</b> State taxes . . . . . \$ . . . . . 800.   |          | <b>a</b> Depreciation \$ . . . . .   |          |
| <b>c</b> Travel and entertainment . . . . . \$ . . . . .   |          | <b>b</b> State tax refunds \$ . . . . .  |          |
| <b>d</b> Other . . . . . \$ . . . . . 10.  |          | <b>c</b> Other \$ . . . . .  |          |
| <b>e</b> Total. Add line 3a through line 3d . . . . .  | 810.     | <b>d</b> Total. Add line 6a through line 6c . . . . .  |          |
| <b>4</b> Total. Add line 1 through line 3e . . . . .   | -19,619. | <b>7</b> Total. Add line 5c and line 6d . . . . .  |          |
|  |          | <b>8</b> Income (loss) (Schedule K, line 19, col. d). Line 4 less line 7 . . . . .                                       | -19,619. |

**Schedule M-2 CA Accumulated Adjustments Account, Other Adjustments Account, and Other Retained Earnings.** See instructions.**Important: Use California figures and federal procedures.**

|  | (a)<br>Accumulated<br>adjustments<br>account | (b)<br>Other adjustments<br>account | (c)<br>Other retained earnings<br>(see instructions) |
|--|--|-------------------------------------|--|
| <b>1</b> Balance at beginning of year . . . . .  | -4,478.                                      |                                     |  |
| <b>2</b> Ordinary income from Form 100S, Side 1, line 1 . . . . .  |  |                                     |  |
| <b>3</b> Other additions . . . . .   |  |                                     |  |
| <b>4</b> Loss from Form 100S, Side 1, line 1 . . . . .   | ( 20,419)                                    |                                     |  |
| <b>5</b> Other reductions . . . . .  | ( 10)  | ( 0)                                | ( 0)   |
| <b>6</b> Combine line 1 through line 5 . . . . .   | -24,907.                                     |                                     |  |
| <b>7</b> Distributions other than dividend distributions . . . . .   | 5,093.                                       |                                     |  |
| <b>8</b> Balance at end of year. Subtract line 7 from line 6 . . . . .   | -30,000.                                     |                                     |  |
| <b>9</b> Retained earnings at end of year. Add line 8, column (a) through column (c) . . . . .   |  |                                     | -30,000.   |
| <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 . . . . . |  |                                     |  |

**Schedule V Cost of Goods Sold**

|  |          |         |    |
|--|----------|---------|----|
| <b>1</b> Inventory at beginning of year . . . . .                  | <b>1</b> | 160,287 | 00 |
| <b>2</b> Purchases . . . . .                                       | <b>2</b> | 8,930   | 00 |
| <b>3</b> Cost of labor . . . . .                                   | <b>3</b> |         | 00 |
| <b>4</b> Other IRC Section 263A costs. Attach schedule . . . . .   | <b>4</b> |         | 00 |
| <b>5</b> Other costs. Attach schedule . . . . .                    | <b>5</b> |         | 00 |
| <b>6</b> Total. Add line 1 through line 5 . . . . .                | <b>6</b> | 169,217 | 00 |
| <b>7</b> Inventory at end of year . . . . .                        | <b>7</b> | 155,000 | 00 |
| <b>8</b> Cost of goods sold. Subtract line 7 from line 6 . . . . . | <b>8</b> | 14,217  | 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 . . . . .

## Schedule K S Corporation Shareholder's Shares of Income, Deductions, Credits, etc.

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| (a)<br>Pro-rata share items   |  | (b)<br>Amount from<br>federal K (1120S) | (c)<br>California<br>adjustment | (d)<br>Total amounts using<br>California law |
|---|--|---|---------------------------------|--|
| Income (Loss)   | 1 Ordinary business income (loss) . . . . .  | 1                                       | -20,419.                        | 800. ● -19,619.                              |
|   | 2 Net rental real estate income (loss). Attach federal Form 8825 . . .   | 2                                       |                                 | ●  |
|   | 3 a Other gross rental income (loss) . . . . .   | 3a                                      |                                 |  |
|   | b Expenses from other rental activities. Attach schedule . . . . .   | 3b                                      |                                 |  |
|   | c Other net rental income (loss). Subtract line 3b from line 3a . . .  | 3c                                      |                                 | ●  |
|   | 4 Interest income . . . . .  | 4                                       |                                 | ●  |
|   | 5 Dividends. See instructions . . . . .  | 5                                       |                                 | ●  |
|   | 6 Royalties . . . . .  | 6                                       |                                 | ●  |
|   | 7 Net short-term capital gain (loss). Attach Schedule D (100S) . . . .   | 7                                       |                                 | ●  |
| 8 Net long-term capital gain (loss). Attach Schedule D (100S) . . . . | 8  |   | ●                               |  |
| 9 Net Section 1231 gain (loss) . . . . .                              | 9  |   | ●                               |  |
| Other Income (Loss)   | 10 a Other portfolio income (loss). Attach schedule . . . . .  | 10a                                     |                                 | ●  |
|   | b Other income (loss). Attach schedule . . . . .   | 10b                                     |                                 | ●  |
| 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                                      |                                 |  |
|   | 12 a Charitable contributions . . . . .  | 12a                                     |                                 | ●  |
|   | b Investment interest expense . . . . .  | 12b                                     |                                 | ●  |
|   | c 1 Section 59(e)(2) expenditures . . . . .  | 12c1                                    |                                 |  |
|   | 2 Type of expenditures . . . . .   | 12c2                                    |                                 |  |
|   | d Deductions-portfolio. Attach schedule . . . . .  | 12d                                     |                                 | ●  |
| e Other deductions. Attach schedule . . . . .                         | 12e  |   |                                 |  |
| Credits   | 13 a Low-income housing credit. See instructions . . . . .   | 13a                                     |                                 | ●  |
|   | b Credits related to rental real estate activities. Attach schedule. . .   | 13b                                     |                                 | ●  |
|   | c Credits related to other rental activities. See instructions. Attach schedule . .  | 13c                                     |                                 | ●  |
|   | d Other credits. Attach schedule . . . . .   | 13d                                     |                                 | ●  |
|   | e New jobs credit . . . . .  | 13e                                     |                                 |  |
| 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                                     |                                 |  |
|   | b Adjusted gain or loss. See instructions . . . . .  | 15b                                     |                                 |  |
|   | c Depletion (other than oil and gas) . . . . .   | 15c                                     |                                 |  |
|   | d 1 Gross income from oil, gas, and geothermal properties . . . .  | 15d1                                    |                                 |  |
|   | 2 Deductions allocable to oil, gas, and geothermal properties. . . .   | 15d2                                    |                                 |  |
| e Other AMT items . . . . .   | 15e  |   |                                 |  |
| Items affecting Shareholder Basis                                     | 16 a Tax-exempt interest income . . . . .  | 16a                                     |                                 |  |
|   | b Other tax-exempt income . . . . .  | 16b                                     |                                 | ●  |
|   | c Nondeductible expenses . . . . .   | 16c                                     | 10.                             | 10.  |
|   | d Total property distributions (including cash) other than dividends distribution reported on line 17c . . . . .   | 16d                                     | 5,093.                          | ● 5,093.                                     |
| Other Information   | 17 a Investment income. See instructions . . . . .   | 17a                                     |                                 |  |
|   | b Investment expenses. See instructions . . . . .  | 17b                                     |                                 |  |
|   | c Total dividend distributions paid from accumulated earnings and profits . .  | 17c                                     |                                 | ●  |
|   | 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                                     |                                 | ●  |
| 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                                     |                                 |  |
|   | d Total applicable deductions and losses. Attach schedule . . . . .  | 18d                                     |                                 |  |
|   | 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                                      | -20,419.                        | 800. ● -19,619.                              |

2012

# 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

00

California depreciation:

| (a)<br>Description of property | (b)<br>Date acquired<br>(mo., day, yr.) | (c)<br>Cost or other basis | (d)<br>Depreciation allowed or<br>allowable in earlier years | (e)<br>Method of<br>figuring dep. | (f)<br>Life or<br>rate | (g)<br>Depreciation<br>for this year |
|--------------------------------|---|----------------------------|--|-----------------------------------|------------------------|--------------------------------------|
| 2                              |   |                            |  |                                   |                        |                                      |
|                                |   |                            |  |                                   |                        |                                      |
|                                |   |                            |  |                                   |                        |                                      |
|                                |   |                            |  |                                   |                        |                                      |

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

3

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

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

00

**Part II Amortization.** Use additional sheets if necessary.

1 Enter federal amortization from federal Form 4562, line 44 . . . . .

1

503 00

California amortization:

| (a)<br>Description of property | (b)<br>Date acquired<br>(mo., day, yr.) | (c)<br>Cost or other basis | (d)<br>Amortization allowed or<br>allowable in earlier years | (e)<br>R&TC Section<br>(See instructions) | (f)<br>Period or<br>percentage | (g)<br>Amortization<br>for this year |
|--------------------------------|---|----------------------------|--|---|--------------------------------|--------------------------------------|
| 2 ORGANIZATION COST            | 8/13/2009                               | 600.                       | 97.  | 248                                       | 15                             | 503.                                 |
|                                |   |                            |  |   |                                |                                      |
|                                |   |                            |  |   |                                |                                      |

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

3

503 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

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

00

2012

# 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)<br>Credit amount<br>limited to 1/3 of total | (b)<br>Carryover from<br>prior year | (c)<br>Credit used this<br>year, not more<br>than (a) + (b) | (d)<br>Tax balance that<br>may be offset<br>by credits | (e)<br>Credit carryover<br>to 2013 |
|--|---|-------------------------------------|---|--|------------------------------------|
| 1 Regular tax from Form 100S, Side 1, line 22 . . . . .  |   |                                     |   | 800.   |                                    |
| 2 Minimum franchise tax plus QSub annual tax(es), if applicable . . . . .  |   |                                     |   | 800.   |                                    |
| 3 Subtract line 2 from line 1. If zero or less, enter -0- . . . . .<br><b>Note:</b> Reduce the amount in column (d) by the New Jobs Credit amount claimed on Form 100S, line 23b, if applicable. . . . . |   |                                     |   |  |                                    |
| 4 Code: _____ Credit name: _____   |   |                                     |   |  |                                    |
| 5 Code: _____ Credit name: _____   |   |                                     |   |  |                                    |
| 6 Code: _____ Credit name: _____   |   |                                     |   |  |                                    |
| 7 Code: _____ Credit name: _____   |   |                                     |   |  |                                    |
| 8 Code: _____ Credit name: _____   |   |                                     |   |  |                                    |
| 9 Code: _____ Credit name: _____   |   |                                     |   |  |                                    |
| 10 Code: _____ Credit name: _____  |   |                                     |   |  |                                    |
| 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 . . . . .                     |   |                                     |   |  |                                    |

**2012****Shareholder's Share of Income,  
Deductions, Credits, etc.****K-1 (100S)**

For use by an S corporation and its shareholders only.

For calendar year 2012 or fiscal year beginning month 01 day 01 year 2012, and ending month 04 day 04 year 2012.

|  |   |
|--|---|
| Shareholder's identifying number <u>609-37-6664</u>  | California corporation number <u>3224092</u>  |
| Shareholder's name, address, and ZIP Code #1<br><br>MEILING CHEN<br>18602 LA GUARDIA ST<br>ROWLAND HEIGHTS, CA 91748 | Corporation's name, address, and ZIP Code<br>EVER PURE INC<br>18602 LA GUARDIA ST<br>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)<br>Pro-rata share items   | (b)<br>Amount from<br>federal Schedule K-1<br>(1120S) | (c)<br>California<br>adjustment | (d)<br>Total amounts<br>using California law<br>Combine (b) and (c)<br>where applicable | (e)<br>California<br>source amounts<br>and credits |
|----------------------------|---|---|---------------------------------|---|--|
| <b>Income (Loss)</b>       | 1 Ordinary business income (loss) .....   | -20,419.  | 800.                            | ● -19,619.  | ►  |
|                            | 2 Net rental real estate income (loss) .....  |   |                                 | ●   | ►  |
|                            | 3 Other net rental income (loss) .....  |   |                                 |   |  |
|                            | 4 Interest income. ....   |   |                                 | ●   | ►  |
|                            | 5 Dividends. See instructions .....   |   |                                 | ●   | ►  |
|                            | 6 Royalties. ....   |   |                                 | ●   | ►  |
|                            | 7 Net short-term capital gain (loss) .....  |   |                                 | ●   | ►  |
|                            | 8 Net long-term capital gain (loss) .....   |   |                                 | ●   | ►  |
|                            | 9 Net Section 1231 gain (loss) .....  |   |                                 | ●   | ►  |
| <b>Other Income (Loss)</b> | 10 a Other portfolio income (loss). Attach schedule. ..   |   |                                 | ●   | ►  |
|                            | b Other income (loss) .....   |   |                                 | ●   | ►  |
| <b>Deductions</b>          | 11 Expense deduction for recovery property<br>(IRC Section 179 and R&TC Sections 17267.2,<br>17267.6, and 17268) Attach schedules ..... |   |                                 |   |  |
|                            | 12 a Charitable contributions .....   |   |                                 |   |  |
|                            | b Investment interest expense .....   |   |                                 | ●   | ►  |
|                            | c 1 Section 59(e)(2) expenditures .....   |   |                                 |   |  |
|                            | 2 Type of expenditures .....  |   |                                 |   |  |
|                            | d Deductions-portfolio .....  |   |                                 |   |  |
| e Other deductions. ....   |   |   |                                 |   |  |
| <b>Credits</b>             | 13 a Low-income housing credit.<br>See instructions. Attach schedule. ....  |   |                                 | ●   | ►  |
|                            | b Credits related to rental real estate activities<br>other than on line 13(a). Attach schedule .....                                   |   |                                 | ●   | ►  |
|                            | c Credits related to other rental activities.<br>See instructions. Attach schedule .....  |   |                                 | ●   | ►  |
|                            | d Other credits. Attach schedule .....  |   |                                 | ●   | ►  |
|                            | e New jobs credit. ....   |   |                                 |   |  |
|                            | 14 Total withholding (equals amount on Form<br>592-B if calendar year) .....  |   |                                 | ●   | ►  |

MEILING CHEN

#1

609-37-6664

|  | (a)<br>Pro-rata share items   | (b)<br>Amount from<br>federal Schedule<br>K-1 (1120S) | (c)<br>California<br>adjustment | (d)<br>Total amounts<br>using California law<br>Combine (b) and (c)<br>where applicable | (e)<br>California<br>source amounts<br>and credits |
|--|---|---|---------------------------------|---|--|
| Alternative Minimum Tax (AMT)<br>Items | <b>15 a</b> Depreciation adjustment on property placed<br>in service after 12/31/86. . . . .                                  |   |                                 |   |  |
|  | <b>b</b> Adjusted gain or loss . . . . .  |   |                                 |   |  |
|  | <b>c</b> Depletion (other than oil and gas). . . . .  |   |                                 |   |  |
|  | <b>d 1</b> Gross income from oil, gas, and<br>geothermal properties . . . . .   |   |                                 |   |  |
|  | <b>2</b> Deductions allocable to oil, gas, and<br>geothermal properties . . . . .   |   |                                 |   |  |
|  | <b>e</b> Other AMT items. Attach schedule . . . . .   |   |                                 |   |  |
| Items Affecting Shareholder<br>Basis   | <b>16 a</b> Tax-exempt interest income . . . . .  |   |                                 |   |  |
|  | <b>b</b> Other tax-exempt income . . . . .  |   |                                 |   |  |
|  | <b>c</b> Nondeductible expenses . . . . .   | 10.   |                                 | 10.   |  |
|  | <b>d</b> Total property distributions (including cash)<br>other than dividends distribution reported<br>on line 17c . . . . . | 5,093.  |                                 | 5,093.  | ▶  |
|  | <b>e</b> Repayment of loans from shareholders . . . . .   | 83,953.   |                                 | 83,953.   | ▶  |
| Other Information                      | <b>17 a</b> Investment income. See instructions . . . . .   |   |                                 |   |  |
|  | <b>b</b> Investment expenses. See instructions. . . . .   |   |                                 |   |  |
|  | <b>c</b> Total taxable dividend distribution paid from<br>accumulated earnings and profits.<br>See instructions . . . . .     |   |                                 |   | ▶  |
|  | <b>d</b> Other information. See instructions . . . . .  |   |                                 |   |  |
| Other State Taxes                      | <b>18 a</b> Type of income _____  |   |                                 |   |  |
|  | <b>b</b> Name of state _____  |   |                                 |   |  |
|  | <b>c</b> Total gross income from sources outside<br>California. Attach schedule . . . . .                                     |   |                                 |   |  |
|  | <b>d</b> Total applicable deductions and losses.<br>Attach schedule. . . . .  |   |                                 |   |  |
|  | <b>e</b> Total other state taxes. Check one:<br><input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .      |   |                                 |   | ▶  |

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

|                   |          |                      |          |           |          |
|-------------------|----------|----------------------|----------|-----------|----------|
| Interest          | \$ _____ | Royalties            | \$ _____ | Dividends | \$ _____ |
| 1231 Gains/Losses | \$ _____ | Capital Gains/Losses | \$ _____ | Other     | \$ _____ |

**FOR USE BY SHAREHOLDERS ONLY. SEE INSTRUCTIONS.****Table 2** — Shareholder's pro-rata share of business income and factors — See instructions.

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

| Factors             | Total within and outside California | Total within California |
|---------------------|-------------------------------------|-------------------------|
| Property: Beginning | \$ _____                            | \$ _____                |
| Ending              | \$ _____                            | \$ _____                |
| Annual Rent Expense | \$ _____                            | \$ _____                |
| Payroll             | \$ _____                            | \$ _____                |
| Sales               | \$ _____                            | \$ _____                |

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

**2012****3805Q**

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

|   |   |
|---|---|
| Corporation name<br><b>EVER PURE INC</b>  | California corporation number<br><b>3224092</b> |
| During the taxable year the corporation incurred the NOL, the corporation was a(n): <input type="checkbox"/> C corporation  | FEIN  |
| <input checked="" type="checkbox"/> S corporation <input type="checkbox"/> Exempt organization <input type="checkbox"/> Limited Liability Company (electing to be taxed as a corporation) | <b>27-0818700</b>                               |

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.<br>Enter as a positive number |  | <b>1</b>  | 19,619 | 00 |
| 2 2012 disaster loss included in line 1. Enter as a positive number   |  | <b>2</b>  |        | 00 |
| 3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions  |  | <b>3</b>  | 19,619 | 00 |
| 4 a Enter the amount of the loss incurred by a new business included in line 3  |  | <b>4a</b> |        | 00 |
| b Enter the amount of the loss incurred by an eligible small business included in line 3                                      |  | <b>4b</b> |        | 00 |
| c Add line 4a and line 4b   |  | <b>4c</b> |        | 00 |
| 5 General NOL. Subtract line 4c from line 3   |  | <b>5</b>  | 19,619 | 00 |
| 6 2012 NOL carryover. Add line 2, line 4c, and line 5. See instructions   |  | <b>6</b>  | 19,619 | 00 |

**Part II NOL carryover and disaster loss carryover limitations. See Instructions.**

|  | (g)<br>Available balance |  |
|--|--------------------------|--|
| 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. |                          |  |

**Prior Year NOLs**

| (a)<br>Year of<br>loss | (b)<br>Code – See instructions | (c)<br>Type of NOL –<br>See below * | (d)<br>Initial loss | (e)<br>Carryover<br>from 2011 | (f)<br>Amount used<br>in 2012 | (g) | (h)<br>Carryover to 2013<br>col. (e) - col. (f) |
|------------------------|--------------------------------|-------------------------------------|---------------------|-------------------------------|-------------------------------|-----|---|
| <b>2</b>               |                                |                                     |                     |                               |                               |     |   |
|                        |                                |                                     |                     |                               |                               |     |   |
|                        |                                |                                     |                     |                               |                               |     |   |
|                        |                                |                                     |                     |                               |                               |     |   |

**Current Year NOLs**

|               |         |            |         |  |  |  | col. (d) - col. (f) |
|---------------|---------|------------|---------|--|--|--|---------------------|
| <b>3 2012</b> |         | <b>DIS</b> |         |  |  |  |                     |
| <b>4 2012</b> | 3224092 | <b>GEN</b> | 19,619. |  |  |  | 19,619.             |
| <b>2012</b>   |         |            |         |  |  |  |                     |
| <b>2012</b>   |         |            |         |  |  |  |                     |
| <b>2012</b>   |         |            |         |  |  |  |                     |

\* **Type of NOL:** General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).**Part III 2012 NOL deduction**

|  |  |          |  |    |
|--|--|----------|--|----|
| 1 Total the amounts in Part II, line 2, column (f)   |  | <b>1</b> |  | 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- |  | <b>2</b> |  | 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   |  | <b>3</b> |  | 00 |

## Line 13 (CA 100S) - Other Deductions

---

## Line 5, Sch F (CA 100S) - Other Income

|   |                              |   |     |
|---|------------------------------|---|-----|
| 1 | Other Income                 | 1 | 143 |
| 2 | Interest Income              | 2 | 2   |
| 3 | Total other income . . . . . | 3 | 145 |



**Line 7, Sch F (CA 100S) - Compensation of Officers**

|   |        |
|---|--------|
| Total compensation of shareholder officers . . . . .  | 12,500 |
| Total compensation of other officers . . . . .        |        |
| Less amounts included in cost of goods sold . . . . . |        |
| Less employment credits . . . . .                     |        |
| Total officer compensation . . . . .                  | 12,500 |

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

|   |   |   |        |
|---|---|---|--------|
| 1 | From Form 4562 - Amortization . . . . . | 1 | 503    |
| 2 | Automobile and truck expenses . . . . . | 2 | 921    |
| 3 | Bank charges . . . . .                  | 3 | 68     |
| 4 | Credit and collection costs . . . . .   | 4 | 2,026  |
| 5 | Supplies . . . . .                      | 5 | 19     |
| 6 | Accounting . . . . .                    | 6 | 1,060  |
| 7 | Freight Out . . . . .                   | 7 | 5,868  |
| 8 | Internet . . . . .                      | 8 | 200    |
| 9 | Total other deductions . . . . .        | 9 | 10,665 |

### Line 3d, Sch M-1 (CA 100S) - Expenses on Books Not on Sch K, lines 1 - 12e

|   |   |   |    |
|---|---|---|----|
| 1 | PENALTY . . . . .                               | 1 | 10 |
| 2 | Total. Enter on line 3d, Schedule M-1 . . . . . | 2 | 10 |