

# U.S. Corporation Income Tax Return

For calendar year 1982 or other tax year beginning 11/1, 1982, ending 10/31, 19 83  
▶ For Paperwork Reduction Act Notice, see page 1 of the instructions

Check if a—  
A. Consolidated return   
B. Personal Holding Co.   
C. Business Code No. (See page 9 of Instructions)

Use IRS label. Otherwise please print or type.  
YK 95-3106850 OCT83 D95 5129 M  
INTERNATIONAL INSTITUTE OF NATURAL  
HEALTH SCIENCES INC  
PO BOX 5550  
HUNTINGTON BEACH CA 92646

D. Employer identification number  
95-3106850  
E. Date incorporated  
1/17/77  
F. Total assets (see Specific Instructions)  
\$ 258,094

5129

Gross Income	1 (a) Gross receipts or sales \$ ..... (b) Less returns and allowances \$ ..... Balance ▶	1(c)	1,566,782
	2 Cost of goods sold (Schedule A) and/or operations (attach schedule) . . . . .	2	652,321
	3 Gross profit (subtract line 2 from line 1(c)) . . . . .	3	914,461
	4 Dividends (Schedule C) . . . . .	4	
	5 Interest . . . . .	5	
	6 Gross rents . . . . .	6	
	7 Gross royalties . . . . .	7	
	8 Capital gain net income (attach separate Schedule D) . . . . .	8	
	9 Net gain or (loss) from Form 4797, line 11(a), Part II (attach Form 4797) . . . . .	9	
	10 Other income (see instructions—attach schedule) . . . . .	10	25,733
	11 TOTAL income—Add lines 3 through 10 . . . . .	11	940,194
Deductions	12 Compensation of officers (Schedule E) . . . . .	12	26,000
	13 (a) Salaries and wages ..... 13(b) Less jobs credit ..... Balance ▶	13(c)	461,588
	14 Repairs (see instructions) . . . . .	14	31,764
	15 Bad debts (Schedule F if reserve method is used) . . . . .	15	7,353
	16 Rents . . . . .	16	42,000
	17 Taxes . . . . .	17	48,042
	18 Interest . . . . .	18	9,649
	19 Contributions (not over 10% of line 30 adjusted per instructions) . . . . .	19	
	20 Depreciation (attach Form 4562) . . . . .	20	
	21 Less depreciation claimed in Schedule A and elsewhere on return . . . . .	21(a)	
	22 Depletion . . . . .	22	
	23 Advertising . . . . .	23	2,880
	24 Pension, profit-sharing, etc. plans (see instructions) . . . . .	24	
	25 Employee benefit programs (see instructions) . . . . .	25	
26 Other deductions (attach schedule) . . . . .	26	283,129	
27 TOTAL deductions—Add lines 12 through 26 . . . . .	27	974,742	
28 Taxable income before net operating loss deduction and special deductions (subtract line 27 from line 11) . . . . .	28	(34,548)	
29 Less: (a) Net operating loss deduction (see instructions—attach schedule) . . . . .	29(a)		
(b) Special deductions (Schedule C) . . . . .	29(b)		
30 Taxable income (subtract line 29 from line 28) . . . . .	30	(34,548)	
Tax	31 TOTAL TAX (Schedule J) . . . . .	31	None
	32 Credits: (a) Overpayment from 1981 allowed as a credit . . . . .		
	(b) 1982 estimated tax payments . . . . .		
	(c) Less refund of 1982 estimated tax applied for on Form 4466 . . . . .		
	(d) Tax deposited: Form 7004 ..... Form 7005 (attach) ..... Total ▶		
	(e) Credit from regulated investment companies (attach Form 2439) . . . . .		
	(f) Federal tax on special fuels and oils (attach Form 4136) . . . . .	32	
	33 TAX DUE (subtract line 32 from line 31—If line 32 is greater than line 31, skip line 33 and go to line 34). See instruction C3 for depository method of payment . . . . .	33	None
	(Check <input type="checkbox"/> if Form 2220 is attached. See instruction D.) ▶ \$.....		
	34 OVERPAYMENT (subtract line 31 from line 32) . . . . .	34	
35 Enter amount of line 34 you want: Credited to 1983 estimated tax ▶	35		
Refunded ▶			

**Please Sign Here**

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

Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

**Paid Preparer's Use Only**

Preparer's signature ▶ **JONES, MCGINTY & PARQUET** Date \_\_\_\_\_ Check if self-employed  Preparer's social security no. **399 48 2804**

Firm's name (or yours, if self-employed) and address ▶ **AN ACCOUNTANCY CORPORATION** E.I. No. ▶ **95 3583975**

**7660 LIBERTY AVENUE** ZIP code ▶ \_\_\_\_\_

**HUNTINGTON BEACH, CALIF. 92647**

(714) 847-4044





**Schedule L Balance Sheets**

	Beginning of tax year		End of tax year	
	(A)	(B)	(C)	(D)
<b>ASSETS</b>				
1 Cash . . . . .		(22,054)		(34,039)
2 Trade notes and accounts receivable . . . . .	54,219		25,884	
(a) Less allowance for bad debts . . . . .	26,053	28,166		25,884
3 Inventories . . . . .		251,472		102,136
4 Federal and State government obligations . . . . .				
5 Other current assets (attach schedule) <i>P/P Assets</i> . . . . .		12,770		
6 Loans to stockholders . . . . .				
7 Mortgage and real estate loans . . . . .				
8 Other investments (attach schedule) . . . . .				
9 Buildings and other depreciable assets . . . . .	379,772		383,632	
(a) Less accumulated depreciation . . . . .	162,840	216,932	222,637	160,995
10 Depletable assets . . . . .				
(a) Less accumulated depletion . . . . .				
11 Land (net of any amortization) . . . . .				
12 Intangible assets (amortizable only) . . . . .				
(a) Less accumulated amortization . . . . .				
13 Other assets (attach schedule) . . . . .		21,351		3,118
14 Total assets . . . . .		508,637		258,094
<b>LIABILITIES AND STOCKHOLDERS' EQUITY</b>				
15 Accounts payable . . . . .		138,412		78,048
16 Mtges, notes, bonds payable in less than 1 year . . . . .		86,688		18,066
17 Other current liabilities (attach schedule) . . . . .		20,927		9,102
18 Loans from stockholders . . . . .		104,037		67,657
19 Mtges, notes, bonds payable in 1 year or more . . . . .		38,804		
20 Other liabilities (attach schedule) . . . . .				
21 Capital stock: (a) Preferred stock . . . . .				
(b) Common stock . . . . .	1,050	1,050	1,050	1,050
22 Paid-in or capital surplus . . . . .				
23 Retained earnings—Appropriated (attach sch.) . . . . .				
24 Retained earnings—Unappropriated . . . . .		118,719		84,171
25 Less cost of treasury stock . . . . .		( )		( )
26 Total liabilities and stockholders' equity . . . . .		508,637		258,094

**Schedule M-1 Reconciliation of Income Per Books With Income Per Return** Do not complete this schedule if your total assets (line 14, column (D), above) are less than \$25,000.

1 Net income per books . . . . .	(34,548)	7 Income recorded on books this year not included in this return (itemize)	
2 Federal income tax . . . . .		(a) Tax-exempt interest \$ . . . . .	
3 Excess of capital losses over capital gains . . . . .			
4 Income subject to tax not recorded on books this year (itemize) . . . . .		8 Deductions in this tax return not charged against book income this year (itemize)	
5 Expenses recorded on books this year not deducted in this return (itemize)		(a) Depreciation . . . \$ . . . . .	
(a) Depreciation . . . . . \$ . . . . .		(b) Contributions carryover . \$ . . . . .	
(b) Contributions carryover . . . \$ . . . . .			
6 Total of lines 1 through 5 . . . . .	(34,548)	9 Total of lines 7 and 8 . . . . .	
		10 Income (line 28, page 1)—line 6 less 9 . . . . .	(34,548)

**Schedule M-2 Analysis of Unappropriated Retained Earnings Per Books (line 24 above)** Do not complete this schedule if your total assets (line 14, column (D), above) are less than \$25,000.

1 Balance at beginning of year . . . . .	118,719	5 Distributions: (a) Cash . . . . .	
2 Net income per books . . . . .	(34,548)	(b) Stock . . . . .	
3 Other Increases (itemize) . . . . .		(c) Property . . . . .	
		6 Other decreases (itemize) . . . . .	
4 Total of lines 1, 2, and 3 . . . . .	84,171	7 Total of lines 5 and 6 . . . . .	
		8 Balance at end of year (line 4 less 7) . . . . .	84,171

Tax Schedule  
95-3106850

COLUMN WRITE

1	2	3	4	5	6	7	8
<b>OTHER DEDUCTIONS</b>							
1	Auto Allowance						1838
2	Auto Exp - Maint.						(623)
3	Auto Lease						2075
4	Royalty Exp.						1404
5	Commissions						331
6	Meetings + Conventions						3910
7	Accounting + Legal						13649
8	Bank Charges						4908
9	Dues + Subscriptions						506
10	Equip. Lease						20369
11	Freight In						4003
12	Insurance						23829
13	Licenses + Permits						621
14	Employee Recruitment						268
15	Miscellaneous						2777
16	Office Expense						7692
17	Outside Services						49347
18	Postage						55318
19	Professional Services						1075
20	Research Expense						65
21	Telephone						73680
22	Utilities						13110
23	Employee Welfare						2977
24	<b>TOTAL OTHER DEDUCTIONS</b>						<u>283129</u>
<b>OTHER COSTS</b>							
27	Purchases - Printing						304764
28	Freight Out						13747
29	Operating Supplies						56051
30	Outside Services						41783
31	Equip. Rental						52832
32	<b>TOTAL OTHER COSTS</b>						<u>469177</u>
<b>TAXES</b>							
35	Payroll						44446
36	Property						3596
37	<b>TOTAL TAXES</b>						<u>48042</u>

Tax Schedule  
95-3106850

COLUMN WHITE 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40

OTHER ASSETS

Security Deposit

1450

Telephone Deposit

1668

TOTAL OTHER ASSETS

3118

OTHER INCOME

Miscellaneous

25009

State Income Tax Refund

724

TOTAL OTHER INCOME

25733

OTHER CURRENT LIABILITIES

Payroll Taxes Payable

(813)

Sales Tax Payable

65

Accrued Payroll

9850

TOTAL OTHER CURRENT LIAB.

9102

TYPE OF TAX	D-0728968 1160N	A 10 01/06/75	SN	
(check one)	Franchise <input checked="" type="checkbox"/>	INTERNATIONAL INSTITUTE OF NATURAL HEALTH SCIENCES, INC.	CN	PC
Bank or Financial <input type="checkbox"/>	7422 MOUNTJOY HUNTINGTON BC CA 92647		IYE	RC
Income <input type="checkbox"/>	CORPORATION NUMBER (if label is not used) D-0728968	FEIN 95-3106850	CY	DE CA IC FC
			REMITTANCE	AC

DO NOT USE THESE SPACES

A COPY OF THE FEDERAL RETURN MUST BE ATTACHED TO MEET FILING REQUIREMENTS.

A. Date incorporated 1/17/77 Where? CA

B. Accounting Period:  Calendar year  Fiscal year (show above).

C. Date began business in California or date income was first derived from California sources 1/17/77

D. Business group code no. (Federal instructions) 5/29

E. Principal business activity Publishing-Management

F. Accounting method used Accrual

G. FIRST RETURN?  New business  Successor to previously existing business (attach: name, address, and FEIN of previous business)

H. FINAL RETURN?  Dissolving  Withdrawing  Merg/Reorg.  
Date corporation ceased business or merged/reorganized \_\_\_\_\_

I. Location of principal accounting records As Above

J. Is income included in a combined report of a unitary group?  Yes  No  
(If yes, check)  Within/without California  Wholly within California

K. Has the Federal government redetermined your income tax liability for any prior year(s) which has not previously been reported?  Yes  No  
Furnish a copy of the agent's report under separate cover.

L. If the corporation owns real property in California, has cumulatively more than 50% of the voting stock (1) been transferred by the corporation since March 1, 1975, or (2) been acquired by another legal entity or person during the year? (See page 2 of Instructions.) •  Yes  No

M. Did you pay in excess of \$100,000 in local personal property taxes and/or business license taxes in California during the income year? •  Yes  No

N. At any time during the income year, was more than 50% of voting stock:  
(a) of this corporation owned by any single interest?  Yes  No  
(b) of another corporation owned by this corporation?  Yes  No  
(c) of this and one or more other corporations owned or controlled, directly or indirectly, by the same interests?  Yes  No  
If a, b, or c is "yes" furnish statement of ownership.

O. Did this corporation or combined group earn California taxable income of \$1 million or more in any of the 3 preceding years?  Yes  No

P. Did the income of this corporation or combined group include income and apportionment factors of any entity which derives all its income from sources outside the U.S., not subject to Subtitle A of the U.S. Internal Revenue Code, in any of the 3 preceding years?  Yes  No

ATTACH REMITTANCE

14. Net income for State purposes (from page 2, line 13, or line 24, Schedule R (Form 100) . . . . .	14	(30,713)
15. TAX <u>9.6</u> % of amount on line 14 (see Tax Rates on page 2 of Instructions) . . . . .	15	200
16. Financial corporation offset carryover allowable (see instruction 17) . . . . .	16	
17. 11.6% of amount on line 16 . . . . .	17	
18. Net offset. Subtract line 17 from line 16 . . . . .	18	
19. BALANCE. Subtract line 18 from line 15 (not less than the greater of 9.6% X line 14, or minimum tax) . . . . .	19	200
20. Total Credits from page 2, Schedule A . . . . .	20	
21. TAX BALANCE. Subtract line 20 from line 19 (not less than minimum tax if applicable) . . . . .	21	200
22. Tax on Preference Income (attach Schedule P (Form 100). See instruction 19) . . . . .	22	
23. TOTAL TAX. (Add lines 21 and 22) . . . . .	23	200
24. Credits: (a) Overpayment from 1981 allowed as a credit . . . . .	24(a)	773
(b) 1982 estimated tax payments . . . . .	24(b)	
(c) Less refund of 1982 estimated tax applied for on form FTB 3544 . . . . .	24(c)	
(d) Paid with application for extension of time to file return . . . . .	24(d)	
(e) Dissolving/Withdrawing-Not applicable if formed after 1971 (see Instr. 10) . . . . .	24(e)	
25. TOTAL (Add lines 24(a) through 24(e) . . . . .	25	773
26. TAX DUE. Subtract line 25 from line 23. PAY AMOUNT WITH RETURN. . . . . (Check <input type="checkbox"/> if form FTB 5806 is attached. See instruction 22.)	26	
27. OVERPAYMENT. Subtract line 23 from line 25 . . . . .	27	573
Enter amount of line 27 you want: Refunded • 28	28	
Credited to 1983 estimated tax • 29	29	573

Under penalties of perjury, the undersigned declares: I have examined this return, and to my knowledge and belief, it is true, correct, and complete.

Sign Here	Signature of officer	Title	Date	Telephone ( )
Paid Preparer	Firm's name (or yours, if self-employed) and address	JONES, MCGINTY & PARQUET AN ACCOUNTANCY CORPORATION 7660 LIBERTY AVENUE HUNTINGTON BEACH, CALIF. 92647		Date
				ZIP code

STATE ADJUSTMENTS	1. From FEDERAL RETURN—Taxable income before net operating loss deduction and special deductions.	(34,548)
	2. Amount deducted for foreign or domestic tax on or according to or measured by income or profits.	
	3. Amount deducted for tax under provisions of the Bank and Corporation Tax Law	
	4. Interest on government obligations (see instruction B)	
	5. Net capital loss carryover deducted on Federal Schedule D	
	6. (a) Other additions required by law (attach schedule)	
	(b) Additional Federal deductions, not allowed for State purposes:	
	Depreciation in excess of amount allowed under State law (Schedule G)	3,835
	Amortization in excess of amount allowed under State law (Schedule G)	
	Other adjustments (attach schedule)	
	7. Total of lines 1 through 6	
	8. Deductible portion of dividends received (see instructions F and G):	
	(a) Intercompany dividends to extent paid from business income included in a combined report	
(b) Other dividends received		
9. Capital losses not deducted on Federal Schedule D (attach schedule)		
10. Contributions in excess of allowable Federal deduction		
11. (a) Other deductions (attach schedule)		
(b) Adjustment to Federal wages due to Jobs Tax Credit		
12. Total of lines 8 through 11		
13. Net income after State adjustments (Subtract line 12 from line 7) enter on page 1, line 14 or, if income is derived from sources both within and without this State, complete separate Schedule R (Form 100) and enter amount of line 24 from Schedule R (Form 100) on page 1, line 14.	(30,713)	

SCHEDULE A—TAX CREDITS		SCHEDULE B—TAXES DEDUCTED ON FEDERAL RETURN		
		NATURE OF TAX	TAXING AUTHORITY	AMOUNT
1. Agricultural Irrigation Equipment				
2. Jobs Tax Credit(s)		Personal Prop.	O.C.	3,596
3. Pollution Abatement Equipment		Payroll		44,446
4. Vehicle Conversion to Alcohol Fuel				
5. Solar Pump				
6. Solar Energy				
7. Energy Conservation				
8. Ridesharing				
Total (Enter on page 1, line 20.)		Total Taxes Deducted on Federal Return		48,042

PERSONAL PROPERTY/BUSINESS LICENSE TAXES REQUIRED TO BE PAID IN CALIFORNIA DURING INCOME YEAR

SCHEDULES: T1 * PERSONAL PROPERTY TAXES						T2 * BUSINESS LICENSE TAXES		
1. Date Paid Month Year	2. County to which paid	3. Code area (if on bill)	4. Type of property as specified on tax bill	5. Taxable value (dollars)	6. Amount of Tax	1. Date paid Month Year	2. City to which paid	3. Amount paid

\* Refer to instruction on page 8. If uncertain about interpreting tax bills, send photocopies with this return. Financial corporations with offset carryovers, see Instruction No. 17 on page 5. Schedules T1 and T2 may be used to support offsets.

SCHEDULE G—DEPRECIATION AND AMORTIZATION (attach a detailed schedule in support of each of the lines in this schedule)

Part A. DEPRECIATION CLAIMED		1. Under Federal Rev. Proc. 77-10 (ADR)	2. Other	Part B.—AMORTIZATION CLAIMED	
1. Straight line method				1. Pollution control facilities	
2. Declining balance method				2. Cogeneration equipment	
3. Sum of years-digits method				3. Alternative Energy Equipment	
4. Based on units of production				4. Research or experimental	
5. Additional 1st year depreciation				5. Exploration and development	
6. Other (specify)				6. Set up expenses	
7. Claimed under ACRS (see note below)				7. Other (specify)	
8. Total depreciation claimed			62,337	8. Total amortization claimed	
9. Allowable for State purposes			58,502	9. Allowable for State purposes	
10. *Depreciation adjustment			3,835	10. *Amortization adjustment	
Total of line 10, columns 1 and 2			3,835		

\* If line 8 is greater than line 9, enter difference at line 10 and also on line 6 (b) above. If line 9 is greater than line 8, enter difference at line 10 and also on line 11 (a) above.  
 NOTE: California has not adopted the Federal Accelerated Cost Recovery System (ACRS).  
 NOTE: If the Asset Guideline Class method (Fed. Rev. Proc. 77-10) is used for computing depreciation for State purposes, do NOT use the Lower Limit or Upper Limit (ADR) Ranges.