

# Federal Electronic Filing Instructions

Tax Year 2022

**You are responsible for confirming the status of your electronically filed return.**

You can confirm the status of your return by going to <https://www.taxact.com/ef/efile-center>. You will need to enter the entity's EIN, ZIP code and company name.

You do not need to mail any paper signature forms to the IRS. Retain the signed copy of Form 8453 along with a copy of your return. The return has been successfully filed once an acceptance from the IRS is received.

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

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.  
Go to [www.irs.gov/Form1120S](http://www.irs.gov/Form1120S) for instructions and the latest information.

**2022**

For calendar year 2022 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

<b>A</b> S election effective date <b>05/13/2013</b>	<b>TYPE OR PRINT</b>	Name <b>Lunалу, Inc</b>	<b>D</b> Employer identification number <b>46-2810014</b>
<b>B</b> Business activity code number (see instructions) <b>611000</b>		Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO Box 2852</b>	<b>E</b> Date incorporated <b>05/13/2013</b>
<b>C</b> Check if Sch. M-3 attached <input type="checkbox"/>		City or town, state or province, country, and ZIP or foreign postal code <b>Cleveland, TN 37320</b>	<b>F</b> Total assets (see instructions) \$ <b>48,559.</b>

**G** Is the corporation electing to be an S corporation beginning with this tax year? See instructions.  Yes  No

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

**I** Enter the number of shareholders who were shareholders during any part of the tax year . . . . . 1

**J** Check if corporation: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 469 passive activity purposes

**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>	<b>134,495.</b>	
	<b>b</b> Returns and allowances . . . . .	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a. . . . .			<b>134,495.</b>
	<b>2</b> Cost of goods sold (attach Form 1125-A) . . . . .			<b>2</b>
	<b>3</b> Gross profit. Subtract line 2 from line 1c . . . . .			<b>134,495.</b>
	<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>	
<b>6</b> <b>Total income (loss).</b> Add lines 3 through 5 . . . . .			<b>134,495.</b>	
<b>Deductions</b> <small>(see instructions for limitations)</small>	<b>7</b> Compensation of officers (see instructions - attach Form 1125-E) . . . . .		<b>7,500.</b>	<b>7</b>
	<b>8</b> Salaries and wages (less employment credits) . . . . .			<b>8</b>
	<b>9</b> Repairs and maintenance . . . . .		<b>1,829.</b>	<b>9</b>
	<b>10</b> Bad debts . . . . .			<b>10</b>
	<b>11</b> Rents . . . . .		<b>10,800.</b>	<b>11</b>
	<b>12</b> Taxes and licenses . . . . .		<b>1,342.</b>	<b>12</b>
	<b>13</b> Interest (see instructions) . . . . .		<b>1,700.</b>	<b>13</b>
	<b>14</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562) . . . . .			<b>14</b>
	<b>15</b> Depletion ( <b>Do not deduct oil and gas depletion.</b> ) . . . . .			<b>15</b>
	<b>16</b> Advertising . . . . .		<b>6,304.</b>	<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>51,155.</b>	<b>19</b>
	<b>20</b> <b>Total deductions.</b> Add lines 7 through 19. . . . .		<b>80,630.</b>	<b>20</b>
	<b>21</b> <b>Ordinary business income (loss).</b> Subtract line 20 from line 6 . . . . .		<b>53,865.</b>	<b>21</b>
<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-1120-S) . . . . .	<b>22b</b>		
	<b>c</b> Add lines 22a and 22b (see instructions for additional taxes) . . . . .			<b>0.</b>
	<b>23a</b> 2022 estimated tax payments and 2021 overpayment credited to 2022 . . . . .	<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> <b>Amount owed.</b> If line 23d is smaller than the total of lines 22c and 24, enter amount owed. . . . .			<b>0.</b>
	<b>26</b> <b>Overpayment.</b> If line 23d is larger than the total of lines 22c and 24, enter amount overpaid . . . . .			<b>26</b>
<b>27</b> Enter amount from line 26: <b>Credited to 2023 estimated tax</b> <span style="float:right;"><b>Refunded</b></span> . . . . .			<b>0.</b>	

**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.

<b>Signature of officer</b> _____	<b>Date</b> _____	<b>Title</b> _____	<b>Check <input type="checkbox"/> if self-employed</b>	<b>PTIN</b>
<b>Paid Preparer Use Only</b>		<b>Firm's name</b> _____	<b>Firm's EIN</b> _____	
		<b>Firm's address</b> _____	<b>Phone no.</b> _____	

May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No
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Schedule B Other Information (see instructions)

1 Check accounting method: a [ ] Cash b [X] Accrual c [ ] Other (specify)
2 See the instructions and enter the: a Business activity Consulting b Product or service Online Education
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? If "Yes," attach Schedule B-1, Information on Certain Shareholders of an S Corporation X
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. X

Table with 5 columns: (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 applicable) 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. X

Table with 5 columns: (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

5a At the end of the tax year, did the corporation have any outstanding shares of restricted stock? X
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of restricted stock. 0
(ii) Total shares of non-restricted stock. 0

b At the end of the tax year, did the corporation have any outstanding stock options, warrants, or similar instruments? X
If "Yes," complete lines (i) and (ii) below.
(i) Total shares of stock outstanding at the end of the tax year 0
(ii) Total shares of stock outstanding if all instruments were executed 0

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

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 Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions X

10 Does the corporation satisfy one or more of the following? See instructions X
a The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense.
b The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$27 million and the corporation has business interest expense.
c The corporation is a tax shelter and the corporation has business interest expense. If "Yes," complete and attach Form 8990, Limitation on Business Interest Expense Under Section 163(j).

11 Does the corporation satisfy both of the following conditions? X
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.

<b>Schedule B Other Information</b> (see instructions) <i>(continued)</i>		Yes	No
<b>12</b>	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? . . . . .		<b>X</b>
	If "Yes," enter the amount of principal reduction . . . . . \$ _____		
<b>13</b>	During the tax year, was a qualified subchapter S subsidiary election terminated or revoked? If "Yes," see instructions . . . . .		<b>X</b>
<b>14a</b>	Did the corporation make any payments in 2022 that would require it to file Form(s) 1099? . . . . .		<b>X</b>
<b>b</b>	If "Yes," did or will the corporation file required Form(s) 1099? . . . . .		
<b>15</b>	Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? . . . . .		<b>X</b>
	If "Yes," enter the amount from Form 8996, line 15 . . . . . \$ _____		

<b>Schedule K Shareholders' Pro Rata Share Items</b>		Total amount	
Income (Loss)	<b>1</b> Ordinary business income (loss) (page 1, line 21) . . . . .	<b>1</b>	<b>53,865.</b>
	<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 1120-S)) . . . . .	<b>7</b>	
<b>8a</b> Net long-term capital gain (loss) (attach Schedule D (Form 1120-S)) . . . . .	<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>10</b>		
Deductions	<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 . . . . . Type _____	<b>12c</b>	
<b>d</b> Other deductions (see instructions) . . . . . Type _____	<b>12d</b>		
Credits	<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, if applicable) . . . . .	<b>13c</b>	
	<b>d</b> Other rental real estate credits (see instructions) . . . . . Type _____	<b>13d</b>	
	<b>e</b> Other rental credits (see instructions) . . . . . Type _____	<b>13e</b>	
	<b>f</b> Biofuel producer credit (attach Form 6478) . . . . .	<b>13f</b>	
	<b>g</b> Other credits (see instructions) . . . . . Type _____	<b>13g</b>	
Inter-national	<b>14</b> Attach Schedule K-2 (Form 1120-S), Shareholders' Pro Rata Share Items—International, and check this box to indicate you are reporting items of international tax relevance. . . . . <input type="checkbox"/>		
Alternative Minimum Tax (AMT) Items	<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>	
Items Affecting Shareholder Basis	<b>16a</b> Tax-exempt interest income . . . . .	<b>16a</b>	
	<b>b</b> Other tax-exempt income . . . . .	<b>16b</b>	
	<b>c</b> Nondeductible expenses . . . . .	<b>16c</b>	
	<b>d</b> Distributions (attach statement if required) (see instructions) . . . . .	<b>16d</b>	<b>55,448.</b>
	<b>e</b> Repayment of loans from shareholders . . . . .	<b>16e</b>	
	<b>f</b> Foreign taxes paid or accrued . . . . .	<b>16f</b>	

<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 16f . . . . .	<b>18</b>	<b>53,865.</b>

<b>Schedule L</b>		<b>Balance Sheets per Books</b>		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)		
<b>Assets</b>							
<b>1</b>	Cash . . . . .						
<b>2a</b>	Trade notes and accounts receivable . . . . .						
<b>b</b>	Less allowance for bad debts . . . . .	( )		( )			
<b>3</b>	Inventories . . . . .						
<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) . . . . .						
<b>b</b>	Less accumulated amortization . . . . .	( )		( )			
<b>14</b>	Other assets (attach statement) . . . . .						
<b>15</b>	Total assets . . . . .						
<b>Liabilities and Shareholders' Equity</b>							
<b>16</b>	Accounts payable . . . . .						
<b>17</b>	Mortgages, notes, bonds payable in less than 1 year . . . . .						
<b>18</b>	Other current liabilities (attach statement) . . . . .						
<b>19</b>	Loans from shareholders . . . . .						
<b>20</b>	Mortgages, notes, bonds payable in 1 year or more . . . . .						
<b>21</b>	Other liabilities (attach statement) . . . . .						
<b>22</b>	Capital stock . . . . .						
<b>23</b>	Additional paid-in capital . . . . .						
<b>24</b>	Retained earnings . . . . .						
<b>25</b>	Adjustments to shareholders' equity (attach stmt.) . . . . .						
<b>26</b>	Less cost of treasury stock . . . . .		( )		( )		
<b>27</b>	Total liabilities and shareholders' equity . . . . .						

**Schedule M-1**

**Reconciliation of Income (Loss) per Books With Income (Loss) per Return**

**Note:** The corporation may be required to file Schedule M-3. See instructions.

<p><b>1</b> Net income (loss) per books . . . . .</p> <p><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) _____</p> <p><b>3</b> Expenses recorded on books this year not included on Schedule K, lines 1 through 12 and 16f (itemize):</p> <p><b>a</b> Depreciation \$ _____</p> <p><b>b</b> Travel and entertainment \$ _____</p> <p><b>4</b> Add lines 1 through 3 . . . . .</p>		<p><b>5</b> Income recorded on books this year not included on Schedule K, lines 1 through 10 (itemize):</p> <p><b>a</b> Tax-exempt interest \$ _____</p> <p><b>6</b> Deductions included on Schedule K, lines 1 through 12 and 16f, not charged against book income this year (itemize):</p> <p><b>a</b> Depreciation \$ _____</p> <p><b>7</b> Add lines 5 and 6 . . . . .</p> <p><b>8</b> Income (loss) (Schedule K, line 18). Subtract line 7 from line 4 . . . . .</p>	
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**Schedule M-2**

**Analysis of Accumulated Adjustments Account, Shareholders' Undistributed Taxable Income Previously Taxed, Accumulated Earnings and Profits, and Other Adjustments Account**

(see instructions)

	(a) Accumulated adjustments account	(b) Shareholders' undistributed taxable income previously taxed	(c) Accumulated earnings and profits	(d) Other adjustments account
<b>1</b> Balance at beginning of tax year . . . . .				
<b>2</b> Ordinary income from page 1, line 21 . . . . .	<b>53,865.</b>			
<b>3</b> Other additions . . . . .				
<b>4</b> Loss from page 1, line 21 . . . . .	( )			
<b>5</b> Other reductions . . . . .	( )			
<b>6</b> Combine lines 1 through 5 . . . . .	<b>53,865.</b>			
<b>7</b> Distributions . . . . .	<b>53,865.</b>			
<b>8</b> Balance at end of tax year. Subtract line 7 from line 6				

Schedule K-1 (Form 1120-S)

2022

Department of the Treasury Internal Revenue Service

For calendar year 2022, or tax year

beginning \_\_\_\_\_ ending \_\_\_\_\_

Shareholder's Share of Income, Deductions, Credits, etc. See separate instructions.

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

Table with 4 columns: Line number, Description, Column number, and Amount/Information. Includes rows for Ordinary business income (53,865), Net rental real estate income, Interest Income, Ordinary dividends, Qualified dividends, Royalties, Net short-term capital gain, Net long-term capital gain, Collectibles gain, Unrecaptured section 1250 gain, Net section 1231 gain (55,448), Other income, Section 179 deduction, and Other deductions.

Part I Information About the Corporation

Form section for Part I containing fields A through D: Corporation's employer identification number (46-2810014), Corporation's name and address (Lunалу, Inc, PO Box 2852, Cleveland, TN 37320), IRS Center where corporation filed return (KANSAS CITY, MO 64999), and Corporation's total number of shares (beginning and end of tax year: 100.000000).

Part II Information About the Shareholder

Form section for Part II containing fields E through I: Shareholder's identifying number (412-57-9727), Shareholder's name and address (Rebecca A. Robinson, PO Box 2852, Cleveland, TN 37320), Current year allocation percentage (100.0000%), Shareholder's number of shares (beginning and end of tax year: 100.000000), and Loans from shareholder.

For IRS Use Only section with a vertical label on the left and a large empty box for additional information.

## Statement A - QBI Pass-through Entity Reporting

Corporation's name: <b>Lunalu, Inc</b>		Corporation's EIN: <b>46-2810014</b>
Shareholder's name: <b>Rebecca A Robinson</b>		Shareholder's identifying number: <b>412-57-9727</b>
Shareholder's share of:		<b>Trade or Business</b>
		EIN: <b>46-2810014</b> <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>		
	Ordinary business income (loss) . . . . .	<b>53,865.</b>
	Rental income (loss) . . . . .	
	Royalty income (loss) . . . . .	
	Section 1231 gain (loss) . . . . .	
	Other income (loss) . . . . .	
	Section 179 deduction . . . . .	
	Other deductions . . . . .	
	W-2 wages . . . . .	<b>7,500.</b>
	UBIA of qualified property . . . . .	<b>55,852.</b>
	Section 199A dividends . . . . .	

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## Statement C - QBI Pass-through Entity Reporting - Patrons of Specified Agricultural and Horticultural Cooperatives

Corporation's name:		Corporation's EIN:
Shareholder's name:		Shareholder's identifying number:
Shareholder's share of:		<b>Cooperative</b>
		EIN: <input type="checkbox"/> PTP <input type="checkbox"/> Aggregated <input type="checkbox"/> SSTB
<b>QBI items allocable to qualified payments subject to shareholder-specific determinations:</b>		
	Ordinary business income (loss) . . . . .	
	Rental income (loss) . . . . .	
	Royalty income (loss) . . . . .	
	Section 1231 gain (loss) . . . . .	
	Other income (loss) . . . . .	
	Section 179 deduction . . . . .	
	Other deductions . . . . .	
	W-2 wages allocable to qualified payments . . . . .	
	Section 199A(g) deduction . . . . .	



**Schedule K-1 - Supplemental Information**  
Supporting Statement for Schedule K-1

**Corporation:** Lunalu, Inc

**EIN:** 46-2810014

**Shareholder:** Rebecca A Robinson **ID Number:** 412-57-9727

<u>Description</u>	<u>Amount</u>
Nonpassive ordinary income included in line 1	\$53,865.

Depreciation and Amortization (Including Information on Listed Property)

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Name(s) shown on return

Business or activity to which this form relates

Identifying number

Lunalu, Inc

Consulting

46-2810014

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.

Table with 13 rows for Part I. Columns include line numbers and descriptions. Line 4: 0. Line 5: 0. Line 7: [Redacted]. Line 13: [Redacted].

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

Table with 3 rows for Part II. Line 14: [Redacted]. Line 15: [Redacted]. Line 16: [Redacted].

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

Table with 2 rows for Section A. Line 17: [Redacted]. Line 18: [Redacted].

Section B—Assets Placed in Service During 2022 Tax Year Using the General Depreciation System

Table with 7 columns: (a) Classification of property, (b) Month and year placed in service, (c) Basis for depreciation, (d) Recovery period, (e) Convention, (f) Method, (g) Depreciation deduction. Rows 19a-g, h, i.

Section C—Assets Placed in Service During 2022 Tax Year Using the Alternative Depreciation System

Table with 7 columns: (a) Class life, (b) 12-year, (c) 30-year, (d) 40-year, (e) 12 yrs., (f) 30 yrs., (g) 40 yrs., (h) MM, (i) S/L.

Part IV Summary (See instructions.)

Table with 3 rows for Part IV. Line 21: [Redacted]. Line 22: 0. Line 23: [Redacted].

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

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.

Table with 6 columns: (a) Vehicle 1, (b) Vehicle 2, (c) Vehicle 3, (d) Vehicle 4, (e) Vehicle 5, (f) Vehicle 6. Includes rows 30-36 with questions about miles driven and 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 aren't more than 5% owners or related persons. See instructions.

Table with 2 columns: Yes, No. Includes rows 37-41 with questions about written policies and requirements.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

# 2022 Other Deductions - Supporting Details for Form 1120-S, Line 19

Name(s) shown on return <b>Lunalu, Inc</b>	Employer identifying number <b>46-2810014</b>
-----------------------------------------------	--------------------------------------------------

1. Accounting fees	1	1,560.
2. Bank fees	2	1,183.
3. Credit card convenience fees	3	2,440.
4. Gifts	4	1,371.
5. Insurance	5	56.
6. Legal and professional fees	6	4,904.
7. Professional dues and subscriptions	7	7,352.
8. Supplies	8	9,754.
9. Telephone	9	2,777.
10. Deductible non-entertainment meals exp. subject to limits	10	2,812.
11. Travel and non-entertainment meals expense not subject to limits	11	8,462.
12. Utilities	12	1,224.
13. Vehicle expense	13	7,260.
14.	14	
15.	15	
16.	16	
17.	17	
18.	18	
19.	19	
20.	20	
21.	21	
22.	22	
23.	23	
24.	24	
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26.	26	
27.	27	
28.	28	
29.	29	
30.	30	
31.	31	
32.	32	
33.	33	
34.	34	
35.	35	
36.	36	
37.	37	
38.	38	
39.	39	
40.	40	
41.	41	
42.	42	
43.	43	
44.	44	
45.	45	
46.	46	
47.	47	
48.	48	
49.	49	
50.	50	
51.	51	
52.	52	
53.	53	
54.	54	
<b>Total Other Deductions</b>		<b>51,155.</b>

EFILE COPY

## Statement A - QBI Pass-through Entity Reporting

Corporation's name: <b>Lunalu, Inc</b>		Corporation's EIN: <b>46-2810014</b>
Shareholder's name:		Shareholder's identifying number:
Shareholder's share of:		<b>Trade or Business</b>
		EIN: <b>46-2810014</b>
		<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB
<b>QBI or qualified PTP items subject to shareholder-specific determinations:</b>		
	Ordinary business income (loss) . . . . .	<b>53,865.</b>
	Rental income (loss) . . . . .	
	Royalty income (loss) . . . . .	
	Section 1231 gain (loss) . . . . .	
	Other income (loss) . . . . .	
	Section 179 deduction . . . . .	
	Other deductions . . . . .	
	W-2 wages . . . . .	<b>7,500.</b>
	UBIA of qualified property . . . . .	<b>55,852.</b>
	Section 199A dividends . . . . .	

FILE COPY

## Statement C - QBI Pass-through Entity Reporting - Patrons of Specified Agricultural and Horticultural Cooperatives

Corporation's name:		Corporation's EIN:
Shareholder's name:		Shareholder's identifying number:
Shareholder's share of:		<b>Cooperative</b>
		EIN:
		<input type="checkbox"/> PTP
		<input type="checkbox"/> Aggregated
		<input type="checkbox"/> SSTB
<b>QBI items allocable to qualified payments subject to shareholder-specific determinations:</b>		
	Ordinary business income (loss) . . . . .	
	Rental income (loss) . . . . .	
	Royalty income (loss) . . . . .	
	Section 1231 gain (loss) . . . . .	
	Other income (loss) . . . . .	
	Section 179 deduction . . . . .	
	Other deductions . . . . .	
	W-2 wages allocable to qualified payments . . . . .	
	Section 199A(g) deduction . . . . .	

# 2022 California Electronic Filing Instructions

These instructions are provided to help you understand and complete the final steps for electronic filing your California State return. We HIGHLY recommend that you print these instructions for your reference.

**Please note: You are responsible for confirming the status of your electronic filed California State return.**

You can confirm the status of your return by going to: [efstatus.taxact.com](https://efstatus.taxact.com). You will need to enter the entity's EIN, ZIP code and company name.

Do not mail Form 8453-C to the California Franchise Tax Board. An authorized corporate officer is required to sign Form 8453-C and retain the completed form for four years from the return due date or accepted date, whichever is later. The return has been successfully filed once an acceptance from the California Franchise Tax Board is received.

## **No Paper Documentation to California State:**

It is not necessary to send paper documentation to the California State Tax Department related to your return.

TAXABLE YEAR **2022** California e-file Return Authorization for Corporations FORM **8453-C**

Corporation name **LUNALU, INC** Identifying number **3565978**

Part I Tax Return Information (whole dollars only)

Table with 2 columns: Line number and Amount. Lines 1-5 showing Total income, Taxable income, Total tax, Tax due, and Overpayment.

Part II Settle the Account Electronically for Taxable Year 2022

6 [ ] Direct deposit of refund (For Forms 100, 100S, and 100W only.)
7 [ ] Electronic funds withdrawal 7a Amount 7b Withdrawal date (mm/dd/yyyy)

Part III Schedule of Estimated Tax Payments for Taxable Year 2023 (These are NOT installment payments for the current amount the corporation owes.)

Table with 5 columns: Line number, First Payment, Second Payment, Third Payment, Fourth Payment. Lines 8 and 9 for Amount and Withdrawal Date.

Part IV Banking Information (Have you verified the corporation's banking information?)

10 Routing number
11 Account number
12 Type of account: [ ] Checking [ ] Savings

Part V Declaration of Officer

I authorize the corporate account to be settled as designated in Part II. If I check Part II, box 6, I declare that the bank account specified in Part IV for the direct deposit refund agrees with the authorization stated on my return.

Under penalties of perjury, I declare that I am an officer of the above corporation and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the corporation's 2022 California income tax return.

Sign Here Signature of officer Date Title PRESIDENT

Part VI Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above corporation's return and that the entries on form FTB 8453-C are complete and correct to the best of my knowledge.

ERO Must Sign ERO's signature Date Check if also paid preparer Check if self-employed ERO's PTIN Firm's name (or yours if self-employed) and address Firm's FEIN ZIP code

Under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign Paid preparer's signature Date Check if self-employed Paid preparer's PTIN Firm's name (or yours if self-employed) and address Firm's FEIN ZIP code

Form at bottom of page.



**Installment 1 -** File and Pay by the 15th day of the 4th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.  
**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2023 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:  
**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**  
Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to [ftb.ca.gov/pay](http://ftb.ca.gov/pay) for more information.

\_\_\_ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE \_\_\_

Caution: The corporation may be required to pay electronically. See instructions.

Installment 1

TAXABLE YEAR

CALIFORNIA FORM

**2023 Corporation Estimated Tax**

**100-ES**

3565978 LUNA 46-2810014 000000000000 23 FORM 1  
TYB 01-01-2023 TYE 12-31-2023  
LUNALU INC

PO BOX 2852  
CLEVELAND TN 37320 (858) 232-3138

Est Tax Amt 800. QSub Tax Amt Total Payment Amt 800.





Form at bottom of page.



**Installment 2 -** File and Pay by the 15th day of the 6th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.  
**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2023 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:  
**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**  
Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information.

\_\_\_ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE \_\_\_

Caution: The corporation may be required to pay electronically. See instructions.

Installment 2

TAXABLE YEAR

CALIFORNIA FORM

**2023**

**Corporation Estimated Tax**

**100-ES**

3565978 LUNA 46-2810014 000000000000 23 FORM 1  
TYB 01-01-2023 TYE 12-31-2023  
LUNALU INC

PO BOX 2852  
CLEVELAND

TN 37320

(858) 232-3138

Est Tax Amt

QSub Tax Amt

Total Payment Amt



Form at bottom of page. ■

**Installment 3 -** File and Pay by the 15th day of the 9th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.  
  
**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2023 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:  
  
**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**  
  
Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information.

\_\_\_ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE \_\_\_

**Caution:** The corporation may be required to pay electronically. See instructions.

Installment 3

TAXABLE YEAR

CALIFORNIA FORM

**2023 Corporation Estimated Tax**

**100-ES**

3565978 LUNA 46-2810014 000000000000 23 FORM 1  
TYB 01-01-2023 TYE 12-31-2023  
LUNALU INC

PO BOX 2852  
CLEVELAND

TN 37320

(858) 232-3138

Est Tax Amt

QSub Tax Amt

Total Payment Amt



Form at bottom of page. ■

**Installment 4 -** File and Pay by the 15th day of the 12th month of the taxable year. When the due date falls on a weekend or holiday, the deadline to file and pay without a penalty is extended to the next business day.  
  
**If no payment is due, do not mail this form.**

**WHERE TO FILE:** Using black or blue ink, make the check or money order payable to the "Franchise Tax Board." Write the corporation number, FEIN, and CA SOS file number, if applicable, and "2023 Form 100-ES" on the check or money order. Detach form below. Enclose, but **do not** staple, the payment with this form and mail to:  
  
**FRANCHISE TAX BOARD  
PO BOX 942857  
SACRAMENTO CA 94257-0531**  
  
Make all checks or money orders payable in U.S. dollars and drawn against a U.S. financial institution.

**ONLINE SERVICES:** Corporations can make payments online using Web Pay for Businesses. Corporations can make an immediate payment or schedule payments up to a year in advance. Go to **ftb.ca.gov/pay** for more information.

\_\_\_ DETACH HERE \_\_\_\_\_ IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM \_\_\_\_\_ DETACH HERE \_\_\_

Caution: The corporation may be required to pay electronically. See instructions.

Installment 4

TAXABLE YEAR

CALIFORNIA FORM

**2023 Corporation Estimated Tax 100-ES**

3565978 LUNA 46-2810014 000000000000 23 FORM 1  
TYB 01-01-2023 TYE 12-31-2023  
LUNALU INC

PO BOX 2852  
CLEVELAND TN 37320 (858) 232-3138

Est Tax Amt QSub Tax Amt Total Payment Amt



3565978 LUNA 46-2810014 000000000000 22
TYB 01-01-2022 TYE 12-31-2022
LUNALU, INC

PO BOX 2852
CLEVELAND TN 37320

Schedule Q Questions: (continued on Side 3)

A 1. FINAL RETURN? [ ] Dissolved [ ] Surrendered (withdrawn) [ ] Merged/Reorganized [ ] IRC Section 338 sale [ ] QSub election

Enter date (mm/dd/yyyy) 12/31/2022

2. Is the S corporation deferring any income from the disposition of assets? [ ] Yes [X] No

If "Yes" enter the year of disposition (yyyy)

3. Is the S corporation reporting previously deferred income from: [ ] Installment sale [ ] IRC §1031 [ ] IRC §1033 [ ] Other

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 [X] 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 [X] 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 [X] No

(Yes requires filing of statement, penalties may apply - see instructions.)

Table with 3 columns: State Adjustments, Line Number, and Amount. Rows include Ordinary income (loss) from trade or business activities (53,865), Foreign or domestic tax based on income or profits and California franchise or income tax deducted, Interest on government obligations, Net capital gain from Schedule D (100S), Section A & Section B, Depreciation and amortization adjustments, Portfolio income, Other additions (1,406), and Total (55,271).

State Adjustments (cont.)	9	Dividends received deduction. Attach Schedule H (100S) . . . . .	●	9		
	10	Water's-edge dividend deduction. Attach Schedule H (100S) . . . . .	●	10		
	11	Charitable contributions. See instructions . . . . .	●	11		
	12	Other deductions. Attach schedule(s) . . . . .	●	12		
	13	Total. Add line 9 through line 12 . . . . .	●	13		
CA Net Income	14	Net income (loss) after state adjustments. Subtract line 13 from Side 1, line 8 . . . . .	●	14		55,271.
	15	Net income (loss) for state purposes. Use Schedule R if apportioning or allocating income. . . . .	●	15		55,271.
	16	R&TC Section 23802(e) deduction. See instructions . . . . .	●	16		
	17	Net operating loss (NOL) deduction. See instructions . . . . .	●	17		
	18	EZ, TTA, or LAMBRA NOL carryover deduction. See instructions . . . . .	●	18		
	19	Disaster loss deduction. See instructions . . . . .	●	19		
Taxes	20	Net income for tax purposes. Combine line 16 through line 19. Subtract the result from line 15 . . . . .	●	20		55,271.
	21	Tax. <u>1.50</u> % x line 20 (at least minimum franchise tax, if applicable). See instructions . . . . .	●	21		829.
	22	Credit name _____ code ● _____ amount . . . ▶	●	22		
	23	Credit name _____ code ● _____ amount . . . ▶	●	23		
	24	To claim more than two credits, see instructions . . . . .	●	24		
	25	Add line 22 through line 24. Attach Schedule C (100S) . . . . .	●	25		
	26	<b>Balance.</b> Subtract line 25 from line 21 (not less than minimum franchise tax plus QSub annual tax(es), if applicable) . . . . .	●	26		829.
	27	Tax from Schedule D (100S). Attach Schedule D (100S). See instructions . . . . .	●	27		
	28	Excess net passive income tax. See instructions . . . . .	●	28		
	29	Pass-through entity elective tax. See instructions . . . . .	●	29		
Payments	30	<b>Total tax.</b> Add line 26 through line 29 . . . . .	●	30		829.
	31	Overpayment from prior year allowed as a credit . . . . .	●	31		
	32	<b>2022 Estimated tax/QSub payments.</b> See instructions . . . . .	●	32		
	33	2022 Withholding (Forms 592-B and/or 593). See instructions . . . . .	●	33		
	34	Amount paid with extension of time to file tax return . . . . .	●	34		
	35	Amount paid with form FTB 3893 . . . . .	●	35		
Refund or Amount Due	36	Total payments. Add line 31 through line 35 . . . . .	●	36		
	37	<b>Use tax. This is not a total line.</b> See instructions . . . . .	●	37		0.
	38	Payments balance. If line 36 is more than line 37, subtract line 37 from line 36 . . . . .	●	38		
	39	<b>Use tax balance.</b> If line 37 is more than line 36, subtract line 36 from line 37 . . . . .	●	39		
	40	<b>Franchise or income tax due.</b> If line 30 is more than line 38, subtract line 38 from line 30 . . . . .	●	40		829.
	41	<b>Overpayment.</b> If line 38 is more than line 30, subtract line 30 from line 38 . . . . .	●	41		
	42	Amount of line 41 to be credited to 2023 estimated tax . . . . .	●	42		
	43	<b>Refund.</b> Subtract line 42 from line 41 . . . . .	●	43		
See instructions to have the refund directly deposited.						
<input type="checkbox"/> Checking <input type="checkbox"/> Savings						
43a. ● Routing number      43b. ● Type      43c. ● Account number						
	44	a Penalties and interest . . . . .	●	44a		25.
	b <input type="checkbox"/> Check if estimate penalty computed using Exception B or C on form FTB 5806. See instructions.					
	45	<b>Total amount due.</b> Add line 39, line 40, line 42, and line 44a. Then, subtract line 41 from the result . . . . .	●	45		854.

Schedule Q Questions (continued from Side 1)

- C Principal business activity code. Do not leave blank ... 611000
Business activity CONSULTING Product or service ONLINE EDUCATION
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 (mm/dd/yyyy) 05/13/2013 Where: State CA Country
G Maximum number of shareholders in the S corporation at any time during the year. Do not leave blank ... 1
H Date business began in California or date income was first derived from California sources (mm/dd/yyyy) ... 05/13/2014
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 (mm/dd/yyyy) ... 05/13/2013
L Accounting method ... (1) Cash (2) Accrual (3) Other
M Location of principal accounting records 316 BELL CREST DRIVE NW CLEVELAND, CA 37312
N "Doing business as" (DBA) name. See instructions ...
O Have all required information returns (e.g., federal Forms 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 or allocating 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
R Did this S corporation file the federal Schedule M-3 (Form 1120-S)? ... Yes No
S Is form FTB 3544, Side 2, Part B, List of Assigned Credit Received and/or Claimed by Assignee, attached to the return? ... Yes No
T Check if corporation: (1) Aggregated activities for IRC Section 465 at-risk purposes (2) Grouped activities for IRC Section 469 passive activity purposes
U (1) Has this business entity previously filed an unclaimed property Holder Remit Report with the State Controller's Office? ... Yes No
(2) If "Yes," when was the last report filed? (3) Amount last remitted \$

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

Table with 6 rows and 2 columns. Row 1: LIFO recapture due to S corporation election (IRC Section 1363(d) deferral \$) 1. Row 2: Interest computed under the look-back method for completed long-term contracts (attach form FTB 3834) 2. Row 3: Interest on tax attributable to installment a) Sales of certain timeshares and residential lots 3a b) Method for nondealer installment obligations 3b. Row 4: IRC Section 197(f)(9)(B)(ii) election 4. Row 5: Credit recapture name 5. Row 6: Combine line 1 through line 5. Revise the amount on Side 2, line 40 or line 41, whichever applies, by this amount. Write "Schedule J" to the left of line 40 or line 41 6.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Signature of officer, Title, Date, Telephone. Officer's email address (optional) 858-232-3138. Paid Preparer's Use Only: Preparer's signature, Date, Check if self-employed, Firm's FEIN, Firm's name (or yours, if self-employed) and address, Telephone. May the FTB discuss this return with the preparer shown above? See instructions. Yes No.

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

<b>Income</b>	1	a) Gross receipts or sales <u>134,495</u>	b) Less returns and allowances _____	c) Balance ●	1c	134,495.
	2	Cost of goods sold from Schedule V, line 8 . . . . .		●	2	
	3	Gross profit. Subtract line 2 from line 1c . . . . .		●	3	134,495.
	4	Net gain (loss). Attach schedule . . . . .		●	4	
	5	Other income (loss). Attach schedule . . . . .		●	5	
	6	<b>Total income (loss).</b> Combine line 3 through line 5 . . . . .		●	6	134,495.
<b>Deductions</b>	7	Compensation of officers. Attach schedule. See instructions . . . . .		●	7	7,500.
	8	Salaries and wages . . . . .		●	8	
	9	Repairs and maintenance . . . . .		●	9	1,829.
	10	Bad debts . . . . .		●	10	
	11	Rents . . . . .		●	11	10,800.
	12	Taxes . . . . .		●	12	1,342.
	13	Interest . . . . .		●	13	1,700.
	14	a) Depreciation ● _____ b) Less depreciation reported elsewhere ● _____ c) Balance . . . . .		●	14c	
	15	Depletion . . . . .		●	15	
	16	Advertising . . . . .		●	16	6,304.
	17	Pension, profit-sharing plans, etc. . . . .		●	17	
	18	Employee benefit programs . . . . .		●	18	
	19	a) Total travel and entertainment ● _____ 2,812 b) Deductible amount ●		●	19b	2,812.
	20	Other deductions. Attach schedule . . . . .		●	20	48,343.
	21	<b>Total deductions.</b> Add line 7 through line 20 . . . . .		●	21	80,630.
	22	Ordinary income (loss) from trade or business. Subtract line 21 from line 6. Enter here and on Side 1, line 1		●	22	53,865.

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

**Schedule L Balance Sheet**

	Beginning of taxable year		End of taxable year	
	(a)	(b)	(c)	(d)
<b>Assets</b>				
1 Cash . . . . .				●
2 a Trade notes and accounts receivable . . . . .			●	
b Less allowance for bad debts . . . . .	( )		( )	●
3 Inventories . . . . .				●
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 . . . . .	( )	●	( )	●
10 a Depletable assets . . . . .				
b Less accumulated depletion . . . . .	( )		( )	
11 Land (net of any amortization) . . . . .		●		●
12 a Intangible assets (amortizable only) . . . . .			●	
b Less accumulated amortization . . . . .	( )		( )	
13 Other assets. Attach schedule(s) . . . . .		●		●
14 <b>Total assets</b> . . . . .		●		●
<b>Liabilities and shareholders' equity</b>				
15 Accounts payable . . . . .				●
16 Mortgages, notes, bonds payable in less than 1 year . . . . .				
17 Other current liabilities. Attach schedule(s) . . . . .				
18 Loans from shareholders. Attach schedule(s) . . . . .		●		●
19 Mortgages, notes, bonds payable in 1 year or more . . . . .		●		●
20 Other liabilities. Attach schedule(s) . . . . .				
21 Capital stock . . . . .		●		●
22 Paid-in or capital surplus . . . . .		●		●
23 Retained earnings . . . . .		●		●
24 Adjustments. Attach schedule(s) . . . . .				
25 Less cost of treasury stock . . . . .		●( )		●( )
26 <b>Total liabilities and shareholders' equity</b> . . . . .				

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

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

Table with 4 columns: Line number, Description, Amount, and Total. Rows include Net income per books, Income included on Schedule K, Expenses recorded on books, Income recorded on books this year not included on Schedule K, Deductions included on Schedule K, and Total.

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

Important: Use California figures and federal procedures.

Table with 4 columns: Line number, Description, (a) Accumulated adjustments account, (b) Other adjustments account, and (c) Other retained earnings. Rows include Balance at beginning of year, Ordinary income from Form 100S, Other additions, Loss from Form 100S, Other reductions, Combine line 1 through line 5, Distributions other than dividend distributions, Balance at end of year, Retained earnings at end of year, and If the corp. has C corp. E&P.

Schedule V Cost of Goods Sold

Table with 2 columns: Line number and Description. Rows include Inventory at beginning of year, Purchases, Cost of labor, Other IRC Section 263A costs, Other costs, Total, Inventory at end of year, and Cost of goods sold.

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.

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

If the LIFO inventory method was used for this taxable year, enter the amount of closing inventory computed under LIFO \$0.00



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

	(a) Pro-rata share items		(b) Amount from federal K (1120-S)	(c) California Adjustment	(d) Total amounts using California law
Income (Loss)	1 Ordinary business income (loss) . . . . .	1	53,865	1,406	55,271
	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 IRC 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 IRC Section 179 expense deduction. Attach Schedule B (100S). . . . .	11			
	12 a Charitable contributions . . . . .	12a			
	b Investment interest expense . . . . .	12b			
	c 1 IRC 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			
14 Total withholding allocated to all shareholders . . . . .	14			55,448	
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 Gross income from oil, gas, and geothermal properties . . . . .	15d			
	e Deductions allocable to oil, gas, and geothermal properties . . . . .	15e			
	f Other AMT items . . . . .	15f			
Items Affecting Shareholder Basis	16 a Tax-exempt interest income . . . . .	16a			
	b Other tax-exempt income . . . . .	16b			
	c Nondeductible expenses . . . . .	16c			
	d Total property distributions (including cash) other than dividends distribution reported on line 17c . . . . .	16d	55,448		55,448
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			

Underpayment of Estimated Tax by Corporations

2022

5806

For calendar year 2022 or fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy)

Corporation name LUNALU, INC California corporation number 3565978

Part I Figure the Underpayment

Table with 5 columns: Line number, (a), (b), (c), (d). Rows include current year's tax, installment due dates, percentage required, amount due, amount paid, overpayment, and underpayment.

Part II Exceptions to the Penalty. See instructions. If Exception A, line 8a is met for all four installments, do not attach this form to the return.

Table with 10 columns: Line number, (check the applicable boxes), Yes, No, Yes, No, Yes, No, Yes, No. Rows include Exception A - Regular Corporations, Exception A - Large Corporations, Exception B, and Exception C.

Part III Figure the Penalty. If line 7 shows an underpayment for any installment and none of the three exceptions is met, figure the penalty for that installment by completing line 11 through line 22.

Table with 5 columns: Line number, (a), (b), (c), (d). Rows include payment date, number of days from date shown on line 2, and various calculations for penalty (lines 18-22) and total estimated penalty due (line 22b).

**Part IV Exceptions Worksheets.** Even if line 7 shows an underpayment for any installment, the Franchise Tax Board will **not** assess a penalty if timely payments were made and they equal or exceed the amount determined under any of the three exceptions for the same installment period.

**Exception A — Prior Year's Tax — Regular Corporations**

23	Prior year's tax (the return must have been for a full 12 months)				23									
	<b>(a)</b> 30% (not less than min.)		<b>(b)</b> 70%		<b>(c)</b> 70%		<b>(d)</b> 100%							
24	Enter line 23 x the percentage shown				24		800							
25	Amount paid by the installment due date (cumulative)				25									
26	If line 25 is greater than line 24, the exception is met. Check "Yes" here and check the applicable "Yes" box in Part II, line 8a. If line 24 is greater than line 25, the exception is <b>not</b> met. Check "No" here and check the applicable "No" box in Part II, line 8a.				26		Yes	No	Yes	No	Yes	No	Yes	No

**Exception A — Prior Year's Tax — Large Corporations**

Use this exception only if prior year tax is less than current year tax.

27	Current year's tax. See instructions				27		829			
28 a	Installment due. Enter line 23 x 30%				28a		1st Installment		2nd Installment	
b	Installment due. Enter line 27 x 70%				28b				580	
29	Amount paid by the installment due date (cumulative)				29					
30	If line 29 is greater than line 28 for both installments, the exception is met. Check "Yes" here for each installment and check the applicable "Yes" box in Part II, line 8b. The exception to the penalty applies <b>only</b> if line 29 is greater than line 28 for <b>both</b> installments. If line 28 is greater than line 29 for either installment, the exception is <b>not</b> met. Check "No" here and check the applicable "No" box in Part II, line 8b.				30		Yes	No	Yes	No

See instructions regarding amounts to use for installment 3 and installment 4.

**Exception B — Tax on Annualized Current Year Income**

	Enter number of months for each period. See instructions				<b>(a)</b> 3		<b>(b)</b> 5		<b>(c)</b> 8		<b>(d)</b> 11			
31	Enter taxable income for each annualization period				31									
32	Annualization amounts. See instructions				32		0		0		0			
33 a	Annualized taxable income. Multiply line 31 by line 32				33a									
b	R&TC Section 23802(e) deduction (S corporations only)				33b									
c	Net income. Subtract line 33b from line 33a				33c									
34	Tax. Multiply line 33c by the current tax rate				34									
35	Tax credits for each payment period				35									
36	Subtract line 35 from line 34				36									
37	Other taxes*				37									
38	Total tax. Add line 36 and line 37				38									
39	Applicable percentage. For short period returns (taxable year of less than 12 months), see the instructions for Part I, line 3.				39		30% (not less than min.)		70%		70%		100%	
40	Installment due. Multiply line 38 by line 39				40		800							
41	Amount paid by the installment due date (cumulative)				41									
42	If line 41 is greater than line 40, the exception is met. Check "Yes" here and check the applicable "Yes" box in Part II, line 9. If line 40 is greater than line 41, the exception is <b>not</b> met. Check "No" here and check the applicable "No" box in Part II, line 9.				42		Yes	No	Yes	No	Yes	No	Yes	No

\* Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, the QSub annual tax, installment amount credit recapture, and the minimum franchise tax.

**Part IV Exceptions Worksheets (Continued)**

**Exception C — Tax on Annualized Seasonal Income**

		(a)	(b)	(c)	(d)			
		1st 3 months	1st 5 months	1st 8 months	1st 11 months			
<b>43</b>	Enter taxable income for the following periods:							
<b>a</b>	Taxable year beginning in 2019 . . . . .	<b>43a</b>						
<b>b</b>	Taxable year beginning in 2020 . . . . .	<b>43b</b>						
<b>c</b>	Taxable year beginning in 2021 . . . . .	<b>43c</b>						
<b>44</b>	Enter taxable income for each period for the taxable year beginning in 2022. . . . .	<b>44</b>						
<b>45</b>	Enter taxable income for the following periods:	1st 4 months	1st 6 months	1st 9 months	Entire year			
<b>a</b>	Taxable year beginning in 2019 . . . . .	<b>45a</b>						
<b>b</b>	Taxable year beginning in 2020 . . . . .	<b>45b</b>						
<b>c</b>	Taxable year beginning in 2021 . . . . .	<b>45c</b>						
<b>46</b>	Divide the amount in each column on line 43a by the amount in column (d) on line 45a . . . . .	<b>46</b>						
<b>47</b>	Divide the amount in each column on line 43b by the amount in column (d) on line 45b . . . . .	<b>47</b>						
<b>48</b>	Divide the amount in each column on line 43c by the amount in column (d) on line 45c . . . . .	<b>48</b>						
<b>49</b>	Add line 46 through line 48 . . . . .	<b>49</b>						
<b>50</b>	Divide line 49 by 3 . . . . .	<b>50</b>						
<b>51 a</b>	Divide line 44 by line 50 . . . . .	<b>51a</b>	1st 4 months	1st 6 months	1st 9 months	Entire year		
<b>b</b>	R&TC Section 23802(e) deduction. (S corporations only) . . . . .	<b>51b</b>						
<b>c</b>	Net income. Subtract line 51b from line 51a . . . . .	<b>51c</b>						
<b>52</b>	Tax. Multiply line 51c by the current tax rate . . . . .	<b>52</b>						
<b>53</b>	Divide the amounts in column (a) through column (c) on line 45a by the amount in column (d) on line 45a . . . . .	<b>53</b>						
<b>54</b>	Divide the amounts in column (a) through column (c) on line 45b by the amount in column (d) on line 45b . . . . .	<b>54</b>						
<b>55</b>	Divide the amounts in column (a) through column (c) on line 45c by the amount in column (d) on line 45c . . . . .	<b>55</b>						
<b>56</b>	Add line 53 through line 55 . . . . .	<b>56</b>						
<b>57</b>	Divide line 56 by 3 . . . . .	<b>57</b>						
<b>58</b>	Multiply the amounts in column (a) through column (c) of line 52 by the amounts in the corresponding column of line 57. In column (d), enter the amount from line 52, column (d) . . . . .	<b>58</b>						
<b>59</b>	Tax credits for each payment period . . . . .	<b>59</b>						
<b>60</b>	Subtract line 59 from line 58 . . . . .	<b>60</b>						
<b>61</b>	Other taxes* . . . . .	<b>61</b>						
<b>62</b>	Total tax. Add line 60 and line 61 . . . . .	<b>62</b>	(not less than min.)					
<b>63</b>	Amount paid by the installment due date (cumulative) . . . . .	<b>63</b>						
<b>64</b>	If line 63 is greater than line 62, the exception is met. Check "Yes" here and check the applicable "Yes" box in Part II, line 10. If line 62 is greater than line 63, the exception is <b>not</b> met. Check "No" here and check the applicable "No" box in Part II, line 10 . . . . .	<b>64</b>	Yes	No	Yes	No	Yes	No

\* Include alternative minimum tax, S corporation taxes from Schedule D (100S) and from the excess net passive income, QSub annual tax, installment amount credit recapture, and the minimum franchise tax.

Name  
Lunалу, Inc

Employer Identification Number  
46-2810014

**Other Additions - Supporting Details for Form 100S, Line 7**

1.	Business Meals Addback	1,406
2.		
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
15.		
	<b>Totals</b>	<b>1,406</b>

EFILE COPY

2022

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

TYB 01-01-2022 TYE 12-31-2022  
 412-57-9727  
 REBECCA A ROBINSON

PO BOX 2852  
 CLEVELAND TN 37320

3565978 46-2810014  
 LUNALUINC

PO BOX 2852  
 CLEVELAND TN 37320

EFILE COPY

**A** Current year allocation percentage . . . . . ●  %

**B** Shareholder's number of shares: . . . . . Beginning  and Ending

**C** Loans from shareholder: . . . . . Beginning \$  and Ending \$

**D** Reportable transaction or tax shelter registration number(s):

**E** Check here if this is: . . . . . ● (1)  A final Schedule K-1 (2)  An amended Schedule K-1

**F** What type of entity is this shareholder? ● (1)  Individual (2)  Estate/trust (3)  Qualified exempt organization (4)  Single member LLC

**G** Is this shareholder a resident of California? . . . . . ●  Yes ▶  No

**Caution:** Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (Form 1120-S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
Income (Loss)	1 Ordinary business income (loss) . . . . .	53,865	1,406	● 55,271 ▶	55,271
	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 IRC Section 1231 gain (loss) . . . . .			●	▶
Other Income (Loss)	10 a Other portfolio income (loss). Attach schedule.			●	▶
	b Other income (loss) . . . . .			●	▶

Shareholder's name

Shareholder's identifying number

REBECCA A ROBINSON

412-57-9727

Caution: Refer to the shareholder's instructions for Schedule K-1 (100S) before entering information from this schedule on your California tax return.

	(a) Pro-rata share items	(b) Amount from federal Schedule K-1 (Form 1120-S)	(c) California adjustment	(d) Total amounts using California law. Combine col. (b) and col. (c) where applicable	(e) California source amounts and credits
<b>Deductions</b>	11 IRC Section 179 expense deduction. Attach schedules . . . . .				
	12 a Charitable contributions . . . . .				
	b Investment interest expense . . . . .			●	▶
	c 1 IRC Section 59(e)(2) expenditures . . . . . 2 Type of expenditures _____				
	d Deductions-portfolio . . . . .				
	e Other deductions . . . . .				
<b>Credits</b>	13 a Low-income housing credit. See instructions. Attach schedule . . . . .			●	▶
	b Credits related to rental real estate activities other than on line 13(a). Attach schedule . . . . .			●	▶
	c Credits related to other rental activities. See instructions. Attach schedule . . . . .			●	▶
	d Other credits. Attach schedule . . . . .			●	▶
	14 Total withholding (equals amount on Form 592-B if calendar year) . . . . .			●	▶
			55,448	55,448	
<b>Alternative Minimum Tax (AMT) Items</b>	15 a Depreciation adjustment on property placed in service after 12/31/86 . . . . .			●	●
	b Adjusted gain or loss . . . . .				
	c Depletion (other than oil and gas) . . . . .				
	d Gross income from oil, gas, and geothermal properties . . . . .				
	e Deductions allocable to oil, gas, and geothermal properties . . . . .				
	f Other AMT items. Attach schedule . . . . .				
<b>Items Affecting Shareholder Basis</b>	16 a Tax-exempt interest income . . . . .				
	b Other tax-exempt income . . . . .				
	c Nondeductible expenses . . . . .				
	d Total property distributions (including cash) other than dividends distribution reported on line 17c . . . . .	55,448		●	▶
	e Repayment of loans from shareholders . . . . .			●	▶
			55,448	55,448	
<b>Other Information</b>	17 a Investment income. See instructions . . . . .				
	b Investment expenses. See instructions . . . . .				
	c Total taxable dividend distribution paid from accumulated earnings and profits. See instructions . . . . .			●	▶
	d Other information. See instructions . . . . .				
<b>Other State Taxes</b>	18 a Type of income _____				
	b Name of state _____				
	c Total gross income from sources outside California. Attach schedule . . . . .				
	d Total applicable deductions and losses. Attach schedule . . . . .				
	e Total other state taxes. Check one: <input type="checkbox"/> Paid <input type="checkbox"/> Accrued . . . . .			●	▶
19 <input type="checkbox"/> More than one activity for at-risk purposes. See instructions.					
20 <input type="checkbox"/> More than one activity for passive activity purposes. See instructions.					



Shareholder's name

Shareholder's identifying number

REBECCA A ROBINSON

412-57-9727

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

Interest \$ \_\_\_\_\_ Royalties \$ \_\_\_\_\_ Dividends \$ \_\_\_\_\_

IRC Section 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 \$ \_\_\_\_\_

IRC Section 1231 Gains/Losses \$ \_\_\_\_\_ Other \$ \_\_\_\_\_

C. Shareholder's share of the S corporation's property, payroll, and sales:

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

Other Shareholder Information

