Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Short Form Annual Return/Report of Small Employee Benefit Plan

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

2010

This Form is Open to Public Inspection

OMB Nos. 1210-0110

1210-0089

Complete all entries in accordance with the instructions to the Form 5500-SF.

Pa	art I	Annual Report	Identification Info	rmation					
For	calenda	ar plan year 2010 or fis	cal plan year beginning	01/01/20	010	and ending	12/31/	2010	
Α.	This ret	urn/report is for:	xingle-employer pl	an	multiple-e	employer plan (not multiemployer)		one-participa	int plan
		is return/report is for: first return/report final return/report							
	11115 160	um/report is ior.	H '	a/roport	H	·	onthe)		
_			an amended return	лероп	H .	ı year return/report (less than 12 m	OHIHS)	П	
C	Check b	oox if filing under:	Form 5558	extension		☐ DFVC progra	am		
			special extension (enter descrip	otion)				
Pa	art II	Basic Plan Info	rmation—enter all re	quested infor	rmation				
1a	Name	of plan					1b	Three-digit	
TOD	A. BIGI	LEOW , D.D.S., PLLC	401(K) PROFIT SHAR	ING PLAN				plan number	001
								(PN) ▶	
							1c	Effective date o	
_								01/01/1	
		ponsor's name and add ELOW, D. D. S., PLLC	dress (employer, if for s	single-employ	er plan)		26	Employer Identi	fication Number
100	A. DIGI	LLOVV, D. D. S., I LLO					20	(LIIV)	telephone number
		LN ROAD					20	601-58	2-1623
HAT	TIESBU	JRG, MS 39402					2d	Business code	(see instructions)
								621210	
3a	Plan ac	dministrator's name an	d address (if same as F	Plan sponsor.	, enter "Same	e")	3b	Administrator's	
יייי	A. BIGI	ELOW, D. D. S., PLLC			OLN ROAD BURG, MS 39	9402		36-432	
							3C	Administrator's 601-58	telephone number 2-1623
4 1	f the na	me and/or FIN of the r	olan sponsor has chanc	ned since the	last return/re	port filed for this plan, enter the	4h	EIN	
			per from the last return/			port med for the plan, enter the	70	LIIN	
				· · · · · ·			4c	PN	
5a	Total r	number of participants	at the beginning of the	plan year			. 5a		19
b	Total r	number of participants	at the end of the plan y	ear			. 5b		10
С	Total r	number of participants	with account balances	as of the end	of the plan y	rear (defined benefit plans do not			
	comple	ete this item)					. 5c		8
6a	Were	all of the plan's assets	during the plan year in	vested in elig	gible assets?	(See instructions.)			Yes No
b						ndent qualified public accountant (I			X vaa 🗆 Na
			,	-	•	ons.)			Yes No
Pa	rt III	Financial Inforn		i cannot use	FORM 5500-	SF and must instead use Form 5	500.		
_		l .	ilation			(a) Bandanda a (Mana		(I.) F	- (V ::
7		Assets and Liabilities			_	(a) Beginning of Year	28	(b) End	of Year 693750
						3330	-0		033730
					7b	5200	20		000750
С	Net pla	an assets (subtract line	e 7b from line 7a)		7с	53982	20		693750
8			sfers for this Plan Year	r		(a) Amount		(b) ⁻	<u> Total</u>
а		butions received or rec			90/1)	146	71		
	. ,					578	13		
	` '	•				373			
	` ,	`	rs)			0.07	24		
b		` ,				8873	01		404005
С), 8a(2), 8a(3), and 8b)		8c				161205
d			t rollovers and insurance	•	۵.4	663	38		
_		,	estive dietributions (see				-		
e			ective distributions (see	,		e.	1 5		
t		·	ers (salaries, fees, com	•		04			
g		•							7000
h	Total e	expenses (add lines 8d	I, 8e, 8f, and 8g)		8h				7283
i	Net inc	come (loss) (subtract li	ne 8h from line 8c)		<u>8i</u>				153922
j	Transf	fers to (from) the plan (see instructions)		8j				

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Part IV	Plan Characteristics	

9a	If the	e plan	provid	des	pension	bene	efits,	enter th	e applicable	pension featu	e codes f	rom the	List of Plan	Characteristic	Codes	in the ins	tructions:
	2Δ	2F	2G	2.1	2K	2R	2T	3D									

2A 2E 2G 2J 2K 2R 2T 3D **b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

Part	•		1	1	П				
10	During the plan year:		Yes	No		Amou	nt		
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X					
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X					
С	Was the plan covered by a fidelity bond?	10c	X				30000		
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X					
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e		X					
f	Has the plan failed to provide any benefit when due under the plan?	10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X					
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	10i		X					
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and com 5500))	plete	Sched	lule SE	3 (Form	. N	es X No		
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code						es X No		
	(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)								
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instrugranting the waiver.								
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		г		I				
b	Enter the minimum required contribution for this plan year			12b					
С	Enter the amount contributed by the employer to the plan for this plan year			12c					
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left negative amount)			12d					
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	N/A		
Part	VII Plan Terminations and Transfers of Assets								
13a	Has a resolution to terminate the plan been adopted during the plan year or any prior year?					Y	es X No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		J	13a					
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought of the PBGC?			ontrol		Y	es X No		
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the which assets or liabilities were transferred. (See instructions.)	he pla	n(s) to	•		_			
1	3c(1) Name of plan(s):		13	c(2) El	N(s)	130	(3) PN(s)		
Caut	on: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le cau	ıse is	establ	ished.				
Unde SB o	ion: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable repenalties of perjury and other penalties set forth in the instructions, I declare that I have examined this returned to Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this returned, it is true, correct, and complete.	urn/re _l	port, ir	ncludin	g, if appli				

SIGN	Filed with authorized/valid electronic signature.	10/10/2011	TOD A. BIGELOW DDS				
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator				
SIGN	Filed with authorized/valid electronic signature.	10/10/2011	SMILES BY BIGELOW AND TOLBERT				
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor				