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 sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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OMB Nos. 1210-0110

1210-0089

2012

This Form is Open to Public Inspection

Pe	ension Be	nefit Guaranty Corporation	▶ Complete all entries in accord	lance with the instru	ctions to the Form 550	0-SF.		,			
Pa	rt I	Annual Repor	t Identification Information								
For o	calenda	ar plan year 2012 or	fiscal plan year beginning 01/01/2012	2	and ending 1	2/31/20	012				
		urn/report is for: urn/report is:	a single-employer plan the first return/report	a multiple-employer p the final return/report	lan (not multiemployer)		a one-particip	pant plan			
		•	an amended return/report	a short plan year retur	n/report (less than 12 mo	onths)					
C	Check b	oox if filing under:	Form 5558 Special extension (enter description	automatic extension			DFVC progra	ım			
Da	m4	Basis Blan Inf		<u> </u>							
	rt II		ormation—enter all requested informa	ation		1 h	The second set				
	Name (CER & F		L.C. PROFIT SHARING PLAN				Three-digit plan number (PN)	001			
							Effective date of 01/01/				
		oonsor's name and a KRAUS, D.D.S., P.L	address; include room or suite number (er .L.C.	mployer, if for a single-	employer plan)		Employer Identit (EIN) 91-19				
		IN AVE., STE 102				2c	2c Sponsor's telephone number 360-825-1661				
ENUN	MCLAW	/, WA 98022				2d	Business code (62121	see instructions)			
3a	Plan a	dministrator's name a	and address XSame as Plan Sponsor N	ame Same as Plar	n Sponsor Address	3b	Administrator's I	EIN			
						3c	Administrator's t	elephone number			
	name,	EIN, and the plan n	he plan sponsor has changed since the laumber from the last return/report.	ast return/report filed fo	or this plan, enter the	4b					
		or's name				4c	PN				
			ts at the beginning of the plan year			5a		8			
b	Total r	number of participant	ts at the end of the plan year			5b		8			
С			h account balances as of the end of the p	• '	•	5c		8			
	Are you	ou claiming a waiver 29 CFR 2520.104-4	ets during the plan year invested in eligible of the annual examination and report of a 6? (See instructions on waiver eligibility a either line 6a or line 6b, the plan canno	an independent qualificand conditions.)	ed public accountant (IQ	PA)		X Yes No			
Cau	tion: A	penalty for the late	e or incomplete filing of this return/rep	ort will be assessed	unless reasonable cau	ıse is e	established.				
Undo SB c	er pena or Sche	alties of perjury and o	other penalties set forth in the instructions and signed by an enrolled actuary, as we	s, I declare that I have	examined this return/rep	port, ind	cluding, if applica				
SIGI		Filed with authorized	d/valid electronic signature.	07/09/2013	WENDY WALKER						
HERE		Signature of plan	administrator	Date	Enter name of individu	name of individual signing as plan administra					
SIGI											
				Enter name of individ							
Prep	oarer's	name (including firm	name, if applicable) and address; include	e room or suite numbe	r (optional)	Prepa	arer's telephone	number (optional)			

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Par	t III Financial Information									
	Plan Assets and Liabilities		(a) Beginning of Yea	ar		(b) I	End of Y	ear		
	Total plan assets	(7, 13				377861				
	Total plan liabilities	7b								
С	Net plan assets (subtract line 7b from line 7a)	7c	36199)1		377861				
	Income, Expenses, and Transfers for this Plan Year		(a) Amount			((b) Total			
	Contributions received or receivable from:		(1)							
	(1) Employers	8a(1)								
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
<u>b</u>	Other income (loss)	. 8b	2069	5						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						20695	5	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d								
е	Certain deemed and/or corrective distributions (see instructions)	. 8e								
f	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g	482	5						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						482	5	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						1587	0	
j	Transfers to (from) the plan (see instructions)	8j								
Par	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 2E 3B 3D	feature co	des from the List of Plan Char	acteris	tic Codes	in the ins	struction	s:		
b										
Part	V Compliance Questions									
10	•				Yes No	. 1	A			
a				10a	X		AIII	ount		
b	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)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	^					
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-		10d	X					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all cinstructions.)	of the bene	efits under the plan? (See	10e	X					
f	Has the plan failed to provide any benefit when due under the plan			10f	X					
					X	+				
g h		(See instru	uctions and 29 CFR	10g						
	2520.101-3.)			10h	X					
•	exceptions to providing the notice applied under 29 CFR 2520.10			10i						
Part										
11	11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)									
11a	Enter the amount from Schedule SB line 39									
12	2 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?									
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,									
	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.		Mon		and ente		of the le		ling	_
	If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.									
<u>b</u>	Enter the minimum required contribution for this plan year				12b					

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	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 of a 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 in any plan year?		Yes X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to		_
1	3c(1) Name of plan(s):	3c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

Form 5500-SF

Department of the Treasury

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Benefit Plan Internal Revenue Service

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of

Short Form Annual Return/Report of Small Employee

the Internal Revenue Code (the Code).

2012 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. Part I Annual Report Identification Information For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012 a single-employer plan a multiple-employer plan (not multiemployer) A This return/report is for: a one-participant plan the first return/report B This return/report is: the final return/report an amended return/report a short plan year return/report (less than 12 months) Form 5558 C Check box if filing under: automatic extension DFVC program special extension (enter description) Basic Plan Information—enter all requested information Part II 1a Name of plan 1b Three-digit WALKER & KRAUS, D.D.S., P.L.L.C. PROFIT SHARING PLAN plan number (PN) ▶ 001 1c Effective date of plan 01/01/1993 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number WALKER & KRAUS, D.D.S., P.L.L.C. (EIN) 91-1994054 2c Sponsor's telephone number 2949 GRIFFIN AVE., STE 102 (360) 825-1661 2d Business code (see instructions) 621210 ENUMCLAW, WA 98022 3a Plan administrator's name and address X Same as Plan Sponsor Name Same as Plan Sponsor Address Administrator's EIN 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. a Sponsor's name 4c PN Total number of participants at the beginning of the plan year..... 5a 8 b Total number of participants at the end of the plan year..... 5b 8 c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)..... 5c

If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)

under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.).....

Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN	x W	17-3-13	x 1/	undy Walker			
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administration				
SIGN	\mathcal{U}						
HERE	Signature of employer/plan sponsor	Date	Enter name o	f individual signing as employer or plan sponsor			
Preparer's name (including firm name, if applicable) and addres		ss; include room or suile numbe	er (optional)	Preparer's telephone number (optional)			

8

Pai	t III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning of Ye	ar	1	/b) E-d -()/		
а	Total plan assets	7a	36199		<u> </u>	(b) End of Year		
b	Total plan liabilities	7b	30100			377861		
_ c	Net plan assets (subtract line 7b from line 7a)	7c	36199	11		277064		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount			377861		
а	Contributions received or receivable from:		(-)			(b) Total		
	(1) Employers	8a(1)						
	(2) Participants	8a(2)						
8441	(3) Others (including rollovers)	8a(3)						
	Other income (loss)	8b	2069	15				
ACT TO SECOND	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				20695		
5770	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d						
	Certain deemed and/or corrective distributions (see instructions)	8e						
	Administrative service providers (salaries, fees, commissions)	8f	***************************************					
	Other expenses	8g	400			· · · · · · · · · · · · · · · · · · ·		
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	482	5		The second secon		
	Net income (loss) (subtract line 8h from line 8c)	8i				4825		
	Transfers to (from) the plan (see instructions)	8j		-		15870		
Par		0)						
	If the plan provides pension benefits, enter the applicable pension	feature coo	les from the List of Plan Cha-		0 1			
-0706-16	2E 3B 3D							
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the List of Plan Chara	cleristic	Codes in	the instructions:		
								
	Part V Compliance Questions							
10	During the plan year:			Y	es No	Amount		
а	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	tions within ıciary Corre	the time period described in ection Program)	10a	x			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not in	clude transactions reported	10b	×			
C	Was the plan covered by a fidelity bond?			10c	Х			
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bon	d, that was caused by fraud	10d	X			
e	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all of	er persons	by an insurance carrier, lits under the plan? (See			-		
f	Has the plan failed to provide any benefit when due under the plan			10e	×			
2			PARKINGSA	10f	X			
<u>g</u>	Did the plan have any participant loans? (If "Yes," enter amount a			10g	X			
10E	If this is an individual account plan, was there a blackout period? (2520.101-3.)	*************		10h	×			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	e required	notice or one of the	10i				
Part								
11	ls this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)				***********	3 (Form ☐ Yes ☐ No		
<u>11a</u>	Enter the amount from Schedule SB line 39		·····	************	11a			
12	Is this a defined contribution plan subject to the minimum funding	requiremer	nts of section 412 of the Code	or secti	on 302 of	ERISA? Yes No		
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
	If a waiver of the minimum funding standard for a prior year is being ranting the waiver.			tions, ar lh_	nd enter th Day	ne date of the letter ruling Year		
	ou completed line 12a, complete lines 3, 9, and 10 of Schedule	MB (Forn	n 5500), and skip to line 13.					
b	Enter the minimum required contribution for this plan year		***************************************		12b			

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C	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 of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	¬ N/A
Part				50000	
13a	Has a resolution to terminate the plan been adopted in any plan year?		es X N)	N/7
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			-
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	ontrol		∏ Yes	No.
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) twich assets or liabilities were transferred. (See instructions.)				
1	3c(1) Name of plan(s):	3c(2) El	N(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)	_			·····
14a	Name of trust	14b Tr	rust's EIN		