Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public Inspection

						inspection	
Part I	Annual Report Identific						
For caler	dar plan year 2012 or fiscal plan		П		31/2012		
A This return/report is for:							
		x a single-employer plan;	a DFE (s	pecify)			
			_				
B This r	eturn/report is:	the first return/report;	the final r	eturn/report;			
		an amended return/report;	a short p	lan year return/report (les	ss than 12 mo	onths).	
C If the	plan is a collectively-bargained pla	an, check here				→ □	
D Check	c box if filing under:	Form 5558;	X automation	c extension;	☐ the	e DFVC program;	
- 011001	Cox ii iiiiig dildoi.	special extension (enter desc		,		1 0 /	
Part I	I Pasia Plan Informati	` `	. ,				
1a Nam		on—enter all requested informa	ition		1h	Three-digit plan	
	PRAL AND MAXILLOFACIAL SUF	RGERY PA EMPLOYEE PROFIT	SHARING PLAN		15	number (PN) ▶	001
20.02					1c	Effective date of pl	an
						01/01/1982	
2a Plan	sponsor's name and address; inc	clude room or suite number (emp	loyer, if for a single-	employer plan)	2b	Employer Identifica	ition
DOI:05.0		20504.54				Number (EIN) 82-0368332	
BOISE	PRAL AND MAXILLOFACIAL SUF	RGERY PA			20	Sponsor's telephor	
KEMINI K	EMPERS				20	number	10
	EMERALD ST #103	0000 W FI	MEDALD OF #400			208-376-4550)
BOISE, I		BOISE, ID	MERALD ST #103 83704		2d	Business code (se	Э
						instructions) 621210	
						021210	
Caution:	A penalty for the late or incom	plete filing of this return/repor	t will be assessed	unless reasonable caus	e is establis	shed.	
	nalties of perjury and other penalits and attachments, as well as the						
SIGN	Filed with authorized/valid electro	onic signature.	09/16/2013	KIM PECK			
HERE	Signature of plan administrato	or	Date	Enter name of individua	al signing as	plan administrator	
	-						
SIGN							
HERE	Signature of employer/plan sp	onsor	Date	Enter name of individua	al signing as	employer or plan sp	onsor
					<u></u> <u></u>		
SIGN							
HERE	Signature of DFE		Date	Enter name of individu	al aigning on	DEE	
Preparer	s name (including firm name, if a	oplicable) and address: include r		Enter name of individuate.		telephone number	
	- · · · · · · · · · · · · · · · · · · ·			((optional)		

Form 5500 (2012) Page **2**

3a	Plan administrator's name and address Same as Plan Sponsor Name	Same as Plan Sponsor Address	3b Administrator's EIN 82-0368332				
KE 630	ISE ORAL AND MAXILLOFACIAL SURGERY PA VIN KEMPERS 33 W EMERALD ST #103 ISE, ID 83704	3c Administrator's telephone number 208-376-4550					
4	If the name and/or EIN of the plan sponsor has changed since the last return.	(report filed for this plan, enter the name	4b EIN				
4	EIN and the plan number from the last return/report:	report filed for this plan, enter the name,	4D EIN				
а	Sponsor's name		4c PN				
5	Total number of participants at the beginning of the plan year		5 15				
6	Number of participants as of the end of the plan year (welfare plans complete	e only lines 6a, 6b, 6c, and 6d).					
а	Active participants		. 6a 9				
b	Retired or separated participants receiving benefits		. 6b 3				
С	Other retired or separated participants entitled to future benefits		. 6c				
d	Subtotal. Add lines 6a , 6b , and 6c		. 6d 12				
е	Deceased participants whose beneficiaries are receiving or are entitled to rec	ceive benefits	. 6e				
f	Total. Add lines 6d and 6e		. 6f 12				
g	Number of participants with account balances as of the end of the plan year (complete this item)		. 6g 12				
h	Number of participants that terminated employment during the plan year with less than 100% vested		6h 1				
7	Enter the total number of employers obligated to contribute to the plan (only r		. 7				
8a b	 8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: 						
9a	Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that	at apply)				
	 (1) Insurance (2) Code section 412(e)(3) insurance contracts (3) X Trust (4) General assets of the sponsor 	(1) Insurance (2) Code section 412(e)(3) (3) X Trust (4) General assets of the s					
10	Check all applicable boxes in 10a and 10b to indicate which schedules are at	ttached, and, where indicated, enter the num	ber attached. (See instructions)				
а	Pension Schedules	b General Schedules					
	(1) R (Retirement Plan Information)	(1) H (Financial Inform	mation)				
	(2) MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) X I (Financial Inform (3) A (Insurance Inform (4) C (Service Provide	,				
	(3) SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5) D (DFE/Participation (6) G (Financial Trans	ing Plan Information) saction Schedules)				

SCHEDULE I (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Financial Information—Small Plan

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

File as an attachment to Form 5500.

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012	and ending	12/31/2012	
A Name of plan BOISE ORAL AND MAXILLOFACIAL SURGERY PA EMPLOYEE PROFIT SHARING PLAN	B Three-digit plan number (F	PN) •	001
C Plan sponsor's name as shown on line 2a of Form 5500 BOISE ORAL AND MAXILLOFACIAL SURGERY PA	D Employer Identif	ication Number	er (EIN)

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.

1	Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
а	Total plan assets	. 1a	2172985	949186
b	Total plan liabilities	. 1b		
С	Net plan assets (subtract line 1b from line 1a)	1c	2172985	949186
2	Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
а	Contributions received or receivable:			
	(1) Employers	2a(1)	43749	
	(2) Participants	. 2a(2)	18650	
	(3) Others (including rollovers)	2a(3)		
b	Noncash contributions	. 2b		
С	Other income	. 2c	143413	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		205812
е	Benefits paid (including direct rollovers)	. 2e	1423926	
f	Corrective distributions (see instructions)	. 2f		
g	Certain deemed distributions of participant loans (see instructions)	. 2g		
h	Administrative service providers (salaries, fees, and commissions).	. 2h	5685	
i	Other expenses	. 2i		
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	. 2j		1429611
k	Net income (loss) (subtract line 2j from line 2d)	. 2k		-1223799
	Transfers to (from) the plan (see instructions)	. 2I		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	No	Amount
а	Partnership/joint venture interests	3a		X	
b	Employer real property	3b		X	
	Real estate (other than employer real property)			X	
d	Employer securities	3d		X	
	Participant loans	3e	X		36926

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Schedule I (Form 5500) 2012

		Г				_
			Yes	No		Amount
3f	Loans (other than to participants)	3f		X		
g	Tangible personal property	3g		X		
Pi	art II Compliance Questions					
4	During the plan year:		Yes	No		Amount
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X		
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X		
С	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X		
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X		
е	Was the plan covered by a fidelity bond?	4e	X			100000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i	Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X		
j	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4 j		X		
k	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	X			
ı	Has the plan failed to provide any benefit when due under the plan?	41		X		
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n	X			
5a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year	Ye	s XN	lo A	Amount:	
5b	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ide transferred. (See instructions.)	entify t	he plan	n(s) to w	hich assets o	or liabilities were
	5b(1) Name of plan(s)			5b(2)	EIN(s)	5b(3) PN(s)
Pa	rt III Trust Information (optional)					
6a	Name of trust			6b Tru	ust's EIN	

Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guarenty Corporation

A This return/report is for:

Annual Report Identification Information For calendar plan year 2012 or fiscal plan year beginning 01/01/2012

a multiemployer plan;

a single-employer plan;

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

> ▶ Complete all entries in accordance with the instructions to the Form 5500.

> > and ending

a multiple-employer plan; or

a DFE (specify)

12/31/2012

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public Inspection

_	_				
B This return/report is:	the first return/report;	the final r	eturn/report;		
	an amended return/report;	a short pi	an year return/report (les	s than 12 months).	
C If the plan is a collectively-bargained plan	n, check here				
D Check box if filing under:	Form 5558;	automatic	extension;	the DFVC program;	
Ī	special extension (enter desc		•		
Part II Basic Plan Informatio	n—enter all requested informa	 			
1a Name of plan BOISE ORAL AND MAXILLOFACIAL SURG				1b Three-digit plan number (PN) ▶	001
	52.KT			1c Effective date of pla 01/01/1982	ın
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) BOISE ORAL AND MAXILLOFACIAL SURGERY PA 2b Employer Iden Number (EIN) 82-0368332					
KEVIN KEMPERS				2c Sponsor's telephon number 208-376-4550	
6363 W EMERALD ST #103 BOISE, ID 83704 6363 W EMERALD ST #103 BOISE, ID 83704				2d Business code (see instructions)	
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules,					
statements and attachments, as well as the					
SIGN /CO/C		9/9/13	KEVIN	6 KEMPER	
Signature of plan administrator		Date	Enter name of individua	al signing as plan administrator	
sign / C 6 / C	7	9/9/13	KEVIN	6 KEMPER	3
HERE Signature of employer/plan spo	nsor	Date	Enter name of individua	al signing as employer or plan spo	onsor
SIGN HERE					
Signature of DFE Preparer's name (including firm name, if app	oliophia) and address include s	Date	Enter name of individua	al signing as DFE Preparer's telephone number	
Preparer's name (including firm name, if app	olicable) and address; include n	oom or suite numbe	. (optional)	(optional)	
For Paperwork Reduction Act Notice and	OMB Control Numbers, see	the instructions for	r Form 5500.	Form 5500	(2012)

Form 5500 (2012)	Form	5500	(2012)
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3a	Plan administrator's name and address Same as Plan Sponsor Name	Same as Plan Sponsor Address	3b Administrator's EIN 82-0368332				
KE 63	DISE ORAL AND MAXILLOFACIAL SURGERY PA EVIN KEMPERS 63 W EMERALD ST #103	3c Administrator's telephone number					
ВС	DISE, ID 83704	208-376-4550					
4	If the name and/or EIN of the plan sponsor has changed since the last return EIN and the plan number from the last return/report:	/report filed for this plan, enter the name,	4b EIN				
а	Sponsor's name	4c PN					
5	Total number of participants at the beginning of the plan year		5				
6	Number of participants as of the end of the plan year (welfare plans complet	e only lines 6a, 6b, 6c, and 6d).					
2	Active participants		6a				
-	Active participants						
b	Retired or separated participants receiving benefits		6b				
С	Other retired or separated participants entitled to future benefits		6c				
d	Subtotal. Add lines 6a, 6b, and 6c		6d				
е	Deceased participants whose beneficiaries are receiving or are entitled to re	. 6e					
f	Total. Add lines 6d and 6e	. 6f					
g	Number of participants with account balances as of the end of the plan year complete this item)	. 6g					
h	Number of participants that terminated employment during the plan year with less than 100% vested		6h				
7	Enter the total number of employers obligated to contribute to the plan (only	7					
8a b	 8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions: 						
92	Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all the	at anniv)				
-	(1) Insurance	(1) Insurance	at apply)				
	(2) Code section 412(e)(3) insurance contracts	(2) Code section 412(e)(3)	insurance contracts				
	(3) Trust	(3) Trust					
10	(4) General assets of the sponsor	(4) General assets of the s					
10	Check all applicable boxes in 10a and 10b to indicate which schedules are a	_	bei allacticu. (See ilistructions)				
а	Pension Schedules	b General Schedules					
	(1) R (Retirement Plan Information)	(1) H (Financial Inform	mation)				
	(2) MB (Multiemployer Defined Benefit Plan and Certain Money	`' 🛏 `	nation Small Plan)				
	Purchase Plan Actuarial Information) - signed by the plan actuary	(3) A (insurance info	•				
		(4) C (Service Provide	•				
	(3) SB (Single-Employer Defined Benefit Plan Actuarial		ing Plan Information) saction Schedules)				
	Information) - signed by the plan actuary	(6) G (Financial Trans	saction ou ledules)				