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).

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

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

Part I	Annual Repor	t identification information	า								
For calend	ar plan year 2014 or	fiscal plan year beginning 01/01/2	2014	and ending 12	2/31/2014						
A This re	turn/report is for:	plan (not multiemployer) oyer information in accor									
		a one-participant plan	a foreign plan								
B This return/report is		the first return/report	the final return/report								
		an amended return/report	a short plan year retu	urn/report (less than 12 m	months)						
C Check	box if filing under:	Form 5558	automatic extension		DFVC pr	ogram					
		special extension (enter des	cription)								
Part II	Basic Plan Inf	ormation—enter all requested in	nformation								
1a Name	of plan Γ LAW GROUP, P.S.	401(K) PLAN			1b Three-digit plan number	r					
					(PN) ▶	001					
					1c Effective da	te of plan 1/01/2008					
	ponsor's name and a LAW GROUP, P.S.	ddress; include room or suite num	ber (employer, if for a singl	e-employer plan)		entification Number 0-1682865					
926 W SPR	AGUE AVE., STE. 68	80				elephone number 9-455-3966					
SPOKANE, \						de (see instructions)					
3a Plan a	dministrator's name a	and address XSame as Plan Spor	nsor.		3b Administrate	or's EIN					
		he plan sponsor has changed since umber from the last return/report.	e the last return/report filed	for this plan, enter the	4b EIN						
	or's name				4c PN						
5a Total	number of participant	s at the beginning of the plan year			5a	13					
b Total	number of participant	s at the end of the plan year			5b	13					
	er of participants with	account balances as of the end o	f the plan year (defined be		5c						
d(1) Tot	al number of active p	articipants at the beginning of the p	olan year		5d(1)						
d(2) Tot	al number of active p	articipants at the end of the plan ye	ear		5d(2)	10					
e Numbe	er of participants that	terminated employment during the	plan year with accrued be	nefits that were	5e						
		e or incomplete filing of this retu			use is established						
Under pen SB or Sche	alties of perjury and or edule MB completed	other penalties set forth in the instruand signed by an enrolled actuary,	uctions, I declare that I hav	e examined this return/re	port, including, if a	plicable, a Schedule					
	Filed with authorized	d/valid electronic signature.	09/14/2015	DARRELL W. SCOTT	-						
SIGN HERE	Signature of plan		Date		ividual signing as plan administrator						
SIGN	orginataro or pian	uammotrato.	Bato	Zinoi riamo or marvio	idar orgining do pian	adrimiotrator					
HERE		Signature of employer/plan sponsor Date Enter name of individe				• • • • • • • • • • • • • • • • • • • •					
Preparer's	name (including firm	name, if applicable) and address (include room or suite numb	oer) (optional)	Preparer's teleph	one number (optional)					

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b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lif you answered "No" to either line 6a or line 6b, the plan cannot be a considerable with the con	an indeper and condit	ndent qualified public accounta	int (IQ	(PA)				ш П	es [No No
C	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA section 40	21)?		Yes	No		lot de	ermir	ned
Par	t III Financial Information	1									
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) Er	nd of	Year		
<u>a</u>	Total plan assets	7a	7437	742					90	9763	
	Total plan liabilities	7b									
	Net plan assets (subtract line 7b from line 7a)	7c	7437	742					90	9763	
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Tot	al		
	Contributions received or receivable from: (1) Employers	8a(1)	358	308							
	(2) Participants	8a(2)	744	163							
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	575	540							
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							16	7811	
	Benefits paid (including direct rollovers and insurance premiums	اده ا	17	790							
	o provide benefits) Certain deemed and/or corrective distributions (see instructions)	8d 8e									
	Administrative service providers (salaries, fees, commissions)	8f									
	Other expenses	8g									
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								1790	
	Net income (loss) (subtract line 8h from line 8c)	8i							16	6021	
	Transfers to (from) the plan (see instructions)	8j									
9a b Part	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2R 3D If the plan provides welfare benefits, enter the applicable welfare fellows V Compliance Questions										
10	During the plan year:				Yes	No		Α	moun	t	
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	ıciary Corı	rection Program)	10a		X					
	on line 10a.)			10b		Χ					
С	Was the plan covered by a fidelity bond?			10c	X					9	0977
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 instructions.)	of the ben	efits under the plan? (See	10e		X					
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)					X					
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			10i							
Part	VI Pension Funding Compliance							_			
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Υ	es X	No
11a	Enter the unpaid minimum required contribution for current year fr	om Sched	ule SB (Form 5500) line 39			11a		-			
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ection	302 of	ERISA?		Υ	es X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,						<u> </u>				
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and 6	enter th Day			letter ear _	ruling	<u> </u>

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.			
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 negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g 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?		🔲 Y	′es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		13c(2) EI	N(s)	13c(3) PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

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

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OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

	Deficit Guaranty Corporation	► Complete all entries in a	iccordance with the ins	tructions to the Form	5500-SF.				
Part I		Identification Information							
For calen	ndar plan year 2014 or fisc		01/01/2014	and ending		/31/201			
A This re	return/report is for:	a single-employer plan	of participating emple	plan (not multiemployer) loyer information in acco) (Filers check	king this box	x must attach a list		
		a one-participant plan	∐ a foreign plan						
B This re	eturn/report is	the first return/report	the final return/repor						
	1	an amended return/report		turn/report (less than 12 r	months)				
C Check	box ii iiiiig dilder.	∑ Form 5558	automatic extension		DF	VC prograr	n		
	<u></u>	special extension (enter descrip							
Part II		rmation—enter all requested info	rmation						
1a Name					1b Three				
THE SC	COTT LAW GROUP,	, P.S. 401(K) PLAN			, ,	number			
		*****			(PN)		001		
					1 c Effecti	ive date of 1/2008	plan		
2a Plans	sponsor's name and add	dress; include room or suite number	(employer, if for a single	e-employer plan)			cation Number		
THE SC	COTT LAW GROUP,	P.S.	•	• • •		20-1682			
							one number		
926 W.	. SPRAGUE AVE.,	ዕመሙ ፈልስ			(509) 455-3	3966		
		51E. 000			2d Busine	ess code (se	ee instructions)		
SPOKAN 3a Plan a		d address XSame as Plan Sponsor	WA	99201	5411				
σα 1 1ω., _	Millimonator o name and	Taggress Moanie as Light Shouson	t.		3b Administrator's EIN				
4 If the iname	name and/or EIN of the page of	plan sponsor has changed since the	e last return/report filed	for this plan, enter the	4b EIN				
a Spor	nsor's name				4c PN				
		at the beginning of the plan year			5a		13		
		at the end of the plan year					13		
C Numb	per of participants with ac	ccount balances as of the end of the	e plan vear (defined bene	efit plans do not			13 13		
a(1) Tota	tal number of active partic	icipants at the beginning of the plan	n year		5d(1)		13		
		icipants at the end of the plan year			5d(2)		10		
less th	nan 100% vested	minated employment during the plan	<u></u>		5e		0		
Caution: A	penalty for the late or	r incomplete filing of this return/re	eport will be assessed	uniess reasonable cau	se is establi:	shed.			
SB or Sche	alties of perjury and other	er penalties set forth in the instruction I signed by an enrolled actuary, as v	ons I declare that I have	evamined this return/ren	nort including	if annline h	le, a Schedule nowledge and		
SIGN	11/11		4/- 10-11	1					
HERE	Signature of plan adm	21.11	7/10/2015	Darrell W. Sco					
	Signature of plan adm	nipristrator	Date	Enter name of individu	ual signing as	plan admin	istrator		
SIGN HERE									
	Signature of employer	r/plan sponsor	Date	Enter name of individu					
Preparer s :	name (including tirm nam	me, if applicable) and address (inclu	ide room or suite number	r) (optional)			imber (optional)		

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rustions \		_

	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								Yes Yes	_	
c	If you answered "No" to either line 6a or line 6b, the plan cann if the plan is a defined benefit plan, is it covered under the PBGC in				_	_		Not	dete	mine	ad.
	rt III Financial Information	iscial ce p	orogram (see Enton section 4	021):	····-	, 103		140	detei	IIIII	
7		1	(a) Designing of Ve				(h) End	- 6 V			
	Plan Assets and Liabilities Total plan assets	7a	(a) Beginning of Ye		_		(b) End	01 1		^ ^	7.60
_ <u>a</u>		7b	/4	3,74	-				9	09,	763
	Net plan assets (subtract line 7b from line 7a)	7c	7.4	3,74	12				Q.	n a	763
8	Income, Expenses, and Transfers for this Plan Year							otal		<u>, c</u>	703
a	Contributions received or receivable from:		(-)				(-)				
	(1) Employers	8a(1)	3.	5,80	8						
	(2) Participants	8a(2)	7	4,46	3						
	(3) Others (including rollovers)	8a(3)			_						
	Other income (loss)	8b	5.	7 , 54	10	·····					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			-				1	67,	811
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		1,79	90						
e	Certain deemed and/or corrective distributions (see instructions)	8e			Ť						
f	Administrative service providers (salaries, fees, commissions)	8f						-			
g	Other expenses	8g									
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								1.	790
ī	Net income (loss) (subtract line 8h from line 8c)	8i	7 TO THE TOTAL CONTROL OF THE TOTAL CONTROL OT THE TOTAL CONTROL OF THE						10		021
ij	Transfers to (from) the plan (see instructions)	8j									
Pa	rt IV Plan Characteristics				•						
9a	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2R 3D	feature co	des from the List of Plan Char	acteri	stic Co	des in	the instruc	tions): :		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cteris	tic Cod	les in t	the instructi	ons:			
Par	t V Compliance Questions										
10	During the plan year:	•			Yes	No		Amo	ount		
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	iciary Corr	ection Program)	10a		Х					
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		Х					
С	Was the plan covered by a fidelity bond?			10c	Х				9	90,	977
d	or dishonesty?			10d		Х					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all of instructions.)	of the ben	efits under the plan? (See	10e		Х					
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	s of year e	nd.)	10g		Х					
h	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)					X					
i	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										
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirements 5500 and line 11a below)								Yes	x	No
_11a	Enter the unpaid minimum required contribution for current year fro	om Sched	ule SB (Form 5500) line 39			11a					
12	Is this a defined contribution plan subject to the minimum funding r	requireme	nts of section 412 of the Code	or se	ction 3	302 of	ERISA?		Yes	Х	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,										
а	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	_	• •		, and e	nter th Day	ne date of th	ne let Yea		ling	_

Form 5500-SF 2014