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).

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to **Public Inspection**

▶ Complete all entries in accordance with the instructions to the Form 5500-SF. **Annual Report Identification Information** For calendar plan year 2015 or fiscal plan year beginning and ending x a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) **A** This return/report is for: a one-participant plan a foreign plan the final return/report B This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) **C** Check box if filing under: DFVC program Form 5558 automatic extension special extension (enter description) Basic Plan Information—enter all requested information Part II 1b Three-digit 1a Name of plan plan number WALKER & KRAUS, D.D.S., P.L.L.C. PROFIT SHARING PLAN 001 (PN) • 1c Effective date of plan 01/01/1993 2a Plan sponsor's name (employer, if for a single-employer plan) 2b Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) (EIN) 91-1994054 City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) 2c Sponsor's telephone number WALKER & KRAUS, D.D.S., P.L.L.C. 360-825-1661 2d Business code (see instructions) 2949 GRIFFIN AVE., STE 102 ENUMCLAW, WA 98022 621210 **3a** Plan administrator's name and address XSame as Plan Sponsor. 3b 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. 4c PN a Sponsor's name 5a 5a Total number of participants at the beginning of the plan year..... 5b **b** Total number of participants at the end of the plan year Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c complete this item) 5d(1) d(1) Total number of active participants at the beginning of the plan year 5d(2) d(2) Total number of active participants at the end of the plan year..... Number of participants that terminated employment during the plan year with accrued benefits that were less 5e than 100% vested..... 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, 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

Dellel, It is t	true, correct, and complete.							
SIGN HERE	Filed with authorized/valid electronic signature.	02/26/2016	WENDY WALKER					
	Signature of plan administrator	Enter name of individual signing as plan administrator						
SIGN								
HERE	Signature of employer/plan sponsor	Date	Enter name of individ	lual signing as employer or plan sponsor				
Preparer's	name (including firm name, if applicable) and address (include r	Preparer's telephone number						
1								

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 Were all of the plan's assets during the plan year invested in elig Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of your answered "No" to either line 6a or line 6b, the plan can 	of an independ ty and condition	dent qualified public a	ccount	ant (IQ	PA)			X Yes	
c If the plan is a defined benefit plan, is it covered under the PBGC	insurance pr	ogram (see ERISA se	ection 4	021)?		Yes	No	Not deterr	nined
Part III Financial Information									
7 Plan Assets and Liabilities	an Assets and Liabilities (a) Beginning of Ye						(b) End	of Year	
a Total plan assets			426	8850				3969	64
b Total plan liabilities			400	2050	-			0000	0.4
C Net plan assets (subtract line 7b from line 7a)	7с	(-) A		8850			(L) T	3969	64
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	unt				(b) T	otai	
(1) Employers	8a(1)								
(2) Participants	8a(2)								
(3) Others (including rollovers)	<u> </u>								
b Other income (loss)			-24	1466					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							-244	66
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d								
e Certain deemed and/or corrective distributions (see instructions).	8e								
f Administrative service providers (salaries, fees, commissions)	8f								
g Other expenses	8g		5	5420					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							54:	20
i Net income (loss) (subtract line 8h from line 8c)								-298	86
J Transfers to (from) the plan (see instructions)	···· 8j								
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pension 2E 3B 3D	on feature cod	des from the List of Pl	an Cha	racteris	stic Co	des in th	e instruc	tions:	
B If the plan provides welfare benefits, enter the applicable welfare	e feature code	es from the List of Pla	n Chara	acterist	ic Coc	les in the	instructi	ons:	
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amount	
Was there a failure to transmit to the plan any participant contril described in 29 CFR 2510.3-102? (See instructions and DOL's Program)	S Voluntary Fi	duciary Correction	10a		X				
b Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10h		X				
			10b	V					
			10c	X					25000
d Did the plan have a loss, whether or not reimbursed by the plan by fraud or dishonesty?			10d		X				
Were any fees or commissions paid to any brokers, agents, or carrier, insurance service, or other organization that provides so the plan? (See instructions.)	ome or all of t	he benefits under	10e		X				
f Has the plan failed to provide any benefit when due under the p					X				
			10f		-				
g Did the plan have any participant loans? (If "Yes," enter amounth If this is an individual account plan, was there a blackout period	•	,	10g		X				
2520.101-3.)	•		10h		X				
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.			10i						
j Did the plan trust incur unrelated business taxable income?			10j						
Part VI Pension Funding Compliance			· · · · ·	-					
11 Is this a defined benefit plan subject to minimum funding require 5500) and line 11a below)								Yes	No
11a Enter the unpaid minimum required contribution for all years fro	m Schedule S	SB (Form 5500) line 4	0			11a			
12 Is this a defined contribution plan subject to the minimum funding	ng requireme	nts of section 412 of t	he Cod	e or se	ction :	302 of EF	RISA?	Yes	X No

	F	orm 5500-SF 2015 Page 3 - 1						
	(If "Ye	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver								
If		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Day_		Toal		
b	Enter th	ne minimum required contribution for this plan year		12b				
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c				
	Subtra	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the	left of a	12d				
		ve amount)			Yes	No	N/A	
Part		e minimum funding amount reported on line 12d be met by the funding deadline? Plan Terminations and Transfers of Assets			163	NO	IN/A	
		resolution to terminate the plan been adopted in any plan year?			X Ye	s \square No		
		," 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 brou	ght under the co			Yes X	No	
С	If durin	PBGC? ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi				<u> </u>		
		assets or liabilities were transferred. (See instructions.) lame of plan(s):	13c(2)	FIN(e)	PN(e)			
	100(1)	uno oi piuntoj.	130(2)	L114(3)		13c(3) F	· V (3)	
Dant		Turnet hafe amount on						
Part	Name o	Trust Information		14b Trust's EIN				
ı T a	Name 0	ii iiust		140	iusi s Lii	14		
14c	Name	of trustee or custodian		14d Trustee's or custodian's telephone number				
					tolophon	o mambon		
Par	t IX	IRS Compliance Questions						
15a	Is the	plan a 401(k) plan?		Ye	s	No		
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		│				
450				method				
150		DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(k)-2(a)(2)(ii) and 1.401(k)-2(a)(b) and 1.401(k)		Yes No				
	2(a)(2)	(ii))?		□ Ra	atio			
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under section	on 410(b):		ercentage		erage efit test	
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by comin with any other plans under the permissive aggregation rules?		Ye	s	No		
17a		e plan been timely amended for all required tax law changes?		Ye	s	No	N/A	
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions	
17c	If the p	lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter play letter, enter the date of that favorable letter/ and the letter's serial r		t to a fa	vorable I	RS opinion	or	
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fa	vorable		
18						No		
19	Were in	n-service distributions made during the plan year?		Ye	S	No		
	If "Yes	" enter amount		19				
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)?							

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.

OMB Nos. 1210-0110 1210-0089

2015

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information									
For calend	For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015										
A This return/report is for: X a single-employer plan											
_		a one-participant plan	a foreign plan								
B This ret	a math a V										
•		an amended return/report	i short plan year retui	m/report (less than 12 m	monus)						
C Check	box if filing under:	Form 5558 :: special extension (enter description	automatic extension		DFVC p	rogram					
Part II	Basic Plan Info	rmation—enter all requested informa	•								
1a Name	of plan	The state of the s	lion .		1b Three-digit						
WALKER & KRAUS, D.D.S., P.L.L.C. PROFIT SHARING PLAN						r 001					
				V	(PN) 1 Effective dai 01/01/1993						
Mailing	g address (include roon	/er, if for a single-employer plan) n, apt., suite no. and street, or P.O. Box	· · · · · · · · · · · · · · · · · · ·		2b Employer Identification Numb						
WALKER &	KRAUS, D.D.S., P.L.L.	e, country, and ZIP or foreign postal coo C.	le (if foreign, see insti	ructions)	2c Sponsor's te	elephone number					
2949 GRIFE	IN AVE., STE 102				(360) 825-1661 2d Business code (see instructions)						
	V. WA 98022				621210						
3a Plan a	dministrator's name an	d address X Same as Plan Sponsor.		·	3b Administrato	odo CIN					
					OD Administrato	I S EIN					
					3c Administrato	or's telephone number					
						Tanabara da da sa manabara					
	·										
name	, EIN, and the plan num	plan sponsor has changed since the la ober from the last return/report.	st return/report filed for	or this plan, enter the	4b EIN						
a Spons					4c PN						
5a Total	number of participants a	at the beginning of the plan year	••••••		5a	8					
b Total i	number of participants :	at the end of the plan year		***************************************	5b	8					
C Numb	er of participants with a	ccount balances as of the end of the pl	an vear (defined bene	efit plans do not	5c	7					
d(1) Tota	al number of active part	ticipants at the beginning of the plan yea	ar		5d(1)	7					
d(2) Tota	al number of active par	ticipants at the end of the plan year		***************************************	5d(2)	7					
e Numb	er of participants that t	erminated employment during the plan	year with accrued be	nefits that were less	5e	0					
Caution: A	penalty for the late of	r incomplete filing of this return/repo	rt will be assessed	unless reasonable car	use is established.						
00 01 00110	edule MB completed an true, correct, and comp	er penalties set forth in the instructions, d signed by an enrolled actuary, as wel lete.	I declare that I have as the electronic ver	examined this return/rej sion of this return/report	port, including, if ap t, and to the best of	plicable, a Schedule my knowledge and					
SIGN	× W		12-23-16	x1 Wender	Walter						
HENE	Signature of plan ac	iministrator	Date	Enter name of individ							
SIGN HERE	/			Enter Harne of Marvio	dai signing as plan	administrator					
	Signature of employ	rer/plan sponsor	Date	Enter name of individ							
i Toparor 3	name (moluding inti ne	ime, if applicable) and address (include	room or suite numbe	er)	Preparer's telepho	one number					

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D Are und	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								X Yes N			
C If the	e plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA se	ection 4	1021)?	,, , , , , , , , , , , , , , , , , , ,	Yes	Пи₀ Г	Not determined			
Part III								<u>-</u>	<u> </u>			
7 Plan	Assets and Liabilities		(a) Beginnin	a of Ye	ar	\top		(b) End	of Year			
a Tota	ıl plan assets	. 7a		4268				(4) =::14	396964			
b Tota	ıl plan liabilities	. 7b				_						
C Net	plan assets (subtract line 7b from line 7a)	. 7c		4268	50		396964					
a Con	me, Expenses, and Transfers for this Plan Year tributions received or receivable from: Employers	8a(1)	(a) Amo	(a) Amount				(b) Total				
	Participants	8a(2)				81						
(3)	Others (including rollovers)	8a(3)				En)						
b Othe	er income (loss)	8b		-244	36	10						
d Bene	I income (add lines 8a(1), 8a(2), 8a(3), and 8b) efits paid (including direct rollovers and insurance premiums ovide benefits)	8c 8d		F11 2/51		-24466						
	ain deemed and/or corrective distributions (see instructions)	8e			-		L KIRY	VA Pari				
	inistrative service providers (salaries, fees, commissions)	8f										
	r expenses			542	20							
	expenses (add lines 8d, 8e, 8f, and 8g)								5420			
i Net i	ncome (loss) (subtract line 8h from line 8c)							-29886				
j Tran	sfers to (from) the plan (see instructions)	8i										
B If the	e plan provides welfare benefits, enter the applicable welfare for Compliance Questions	eature code	es from the List of Plan	n Chara	acterist	tic Cod	les in th	e instruct	ions:			
4.6												
a Wa	ring the plan year: s there a failure to transmit to the plan any participant contribu scribed in 29 CFR 2510.3-102? (See instructions and DOL's V ogram)	oluntary Fi	duciary Correction	10a	Yes	No X	N/A		Amount			
b We	re there any nonexempt transactions with any party-in-interest orted on line 10a.)	? (Do not in	clude transactions	10b		х						
	as the plan covered by a fidelity bond?			10c	Х				25000			
d Did	the plan have a loss, whether or not reimbursed by the plan's fraud or dishonesty?	fidelity bon	d, that was caused	10d		х						
cari	re any fees or commissions paid to any brokers, agents, or oth nier, insurance service, or other organization that provides som plan? (See instructions.)	e or all of the	he henefits under	10e		х						
f Has	the plan failed to provide any benefit when due under the plan	n?		10f		Х	1					
	the plan have any participant loans? (If "Yes," enter amount as			10g		Х						
h If th	is is an individual account plan, was there a blackout period? (0.101-3.)	See instruc	tions and 29 CFR	10g 10h		Х						
I If 10	Th was answered "Yes," check the box if you either provided the eptions to providing the notice applied under 29 CFR 2520.10	ne required 1-3	notice or one of the	10i			- 7					
The second secon	the plan trust incur unrelated business taxable income?			10j								
Part VI	Pension Funding Compliance											
- 000	is a defined benefit plan subject to minimum funding requiremonth and line 11a below)	<u></u>					ule SB	(Form	Yes No			
11a Ente	er the unpaid minimum required contribution for all years from	Schedule S	B (Form 5500) line 40	o			11a					

Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?...

Yes X No

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	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)				<u> </u>				
a	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year								
!1	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.			1001				
<u>b</u>	Enter the minimum required contribution for this plan year		12b						
	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 length amount)	eft of a	12d		· · · · · · · · · · · · · · · · · · ·				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No [N/A			
Part	Plan Terminations and Transfers of Assets			<u>_</u>	- 				
13a	Has a resolution to terminate the plan been adopted in any plan year?			X Yes	s ∏ No				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a	<u> </u>	. Ш.:-	0			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug of the PBGC?	ht under the co	ntrol		Yes X				
С		the plan(s) to							
	13c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)			
						(0)			
Est	VIII Trust Information								
14a	Name of trust		14b Trust's EIN						
					•				
14c	14c Name of trustee or custodian				14d Trustee's or custodian's telephone number				
	IRS Compliance Questions				-				
15a	Is the plan a 401(k) plan?		Yes		No				
	If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		∐ bas	sign- sed safe bor thod	ADF				
15c	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "cu testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.402(a)(2)(ii))?	rrent year)1(m)-	Yes		No				
	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section		Ratio percentag test		ge Average benefit test				
16b ——	Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	pining	Yes		No				
17a	Has the plan been timely amended for all required tax law changes?		Yes		No	∏ N/A			
	Date the last plan amendment/restatement for the required tax law changes was adopted for tax law changes and codes).		pplicable	code _		structions			
	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan advisory letter, enter the date of that favorable letter and the letter's serial n	umber				or			
17d	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, endetermination letter	ter the date of	the plan	s last fav	rorable				
18	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin	has been slands)?	Yes		No				
19	Were in-service distributions made during the plan year?		Yes		No				
	If "Yes," enter amount		19		Ц				
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of wh retired), as required under section 401(a)(9)?	ether or not	Yes		No				
	,					<u> </u>			