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.

1210-0089

2015

OMB Nos. 1210-0110

This Form is Open to Public Inspection

Part I	Annual Repoi	rt identification information	1								
For calend	dar plan year 2015 or	fiscal plan year beginning 01/01/2	2015		and ending 12	2/31/2	015				
A This re	eturn/report is for:	(Filers checking this box must attach a cordance with the form instructions)									
		a one-participant plan	a foreign plan								
B This ref	turn/report is	the first return/report the final return/report									
		an amended return/report	a sho	rt plan year return	report (less than 12 m	onths))				
C Check	box if filing under:	Form 5558	automatic extension DFVC program								
	T	special extension (enter desc									
Part II		formation—enter all requested in	formation			41.					
1a Name	•	F DDC 404/// DDOELT CLIADING D	N. A.N.I			10	Three-digit plan number				
CHRISTOR	THER D. MERCHAN	Γ, DDS 401(K) PROFIT SHARING P	LAIN				(PN) ▶	001			
						1c	Effective date of	f plan			
								1/2001			
		oloyer, if for a single-employer plan) from, apt., suite no. and street, or P.C) Box)			2b	Employer Identification Number (EIN) 91-2023341				
City o	r town, state or provir	nce, country, and ZIP or foreign post		foreign, see instru	ctions)	20	()				
CHRISTOPI	HER D. MERCHANT,	, D.D.S., P.L.L.C.				20	Sponsor's telep	54-3446			
						2d	Business code (see instructions)			
	ELAND AVENUE SO R, WA 98501	UTHEAST				621210					
0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,						02.12	110			
3a Plan a	administrator's name	and address Same as Plan Spons	sor.			3b	Administrator's	EIN			
						30	Administrator's t	elenhone number			
						3c Administrator's telephone number					
4											
		the plan sponsor has changed since number from the last return/report.	the last re	turn/report filed fo	r this plan, enter the	4b EIN					
	sor's name					4c	PN				
5a Total	number of participan	its at the beginning of the plan year				5	а	7			
b Total number of participants at the end of the plan year							7				
		h account balances as of the end of		`	•	5	С	7			
d(1) Total number of active participants at the beginning of the plan year						5d(1) 5					
d(2) Total number of active participants at the end of the plan year					5d(2) 4						
		at terminated employment during the				5	е	0			
Caution:	A penalty for the late	e or incomplete filing of this retur	n/report w	ill be assessed u	ınless reasonable cau						
SB or Sch	edule MB completed	other penalties set forth in the instru- and signed by an enrolled actuary, a									
belief, it is	true, correct, and cor	mplete.		Т							
SIGN	Filed with authorize	ed/valid electronic signature.	(3/30/2016	CHRISTOPHER MER	CHAN	NT				
HERE			I _								

Date

Date

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Signature of plan administrator

Signature of employer/plan sponsor

SIGN HERE Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

Form 5500-SF 20	15		Page 2								
b Are you claiming a waive under 29 CFR 2520.104- If you answered "No" to	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accourance under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)									X Yes	
·	nefit plan, is it covered under the PBGC in	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes	No	_ N	lot dete	rmined
Part III Financial Info	ormation		1								
7 Plan Assets and Liabilitie	S		(a) Beginning					(b) E	nd of		
		. 7a		465	5949					323	448
·		. 7b		465	0	0					
	line 7b from line 7a)	. 7c	(5) A		5949				\ T - 4		448
8 Income, Expenses, and T a Contributions received or	ransfers for this Plan Year		(a) Amou	ınt				(D) Tot	aı	
		. 8a(1)		11	295						
(2) Participants		. 8a(2)		3	3762						
(3) Others (including rolls	overs)	. 8a(3)			0						
b Other income (loss)		. 8b		-19	9093						
·	a(1), 8a(2), 8a(3), and 8b)	. 8c								-4	036
. ,	irect rollovers and insurance premiums	. 8d		138	3465						
· · · · · · · · · · · · · · · · · · ·	prrective distributions (see instructions)	. 8e			0						
f Administrative service pro	oviders (salaries, fees, commissions)	. 8f			0						
g Other expenses	ther expenses				0						
h Total expenses (add lines	otal expenses (add lines 8d, 8e, 8f, and 8g)									138	465
i Net income (loss) (subtra	Net income (loss) (subtract line 8h from line 8c)									-142	501
j Transfers to (from) the pla	an (see instructions)	8j			0						
Part IV Plan Charac											
9a If the plan provides pens 2A 2E 2F 2G	ion benefits, enter the applicable pension	feature co	odes from the List of PI	an Cha	racteri	stic Co	des in t	the inst	ructio	ns:	
	are benefits, enter the applicable welfare f	feature cod	les from the List of Pla	n Chara	acterist	ic Cod	les in th	ne instr	uction	ıs:	
	and applicable menals.										
Part V Compliance Q	uestions										
10 During the plan year:					Yes	No	N/A		Α	mount	
described in 29 CFR 25	ansmit to the plan any participant contribu 510.3-102? (See instructions and DOL's \	oluntary F	iduciary Correction	10a		X					
	mpt transactions with any party-in-interes					V					
				10b		X					
· · · · · · · · · · · · · · · · · · ·	by a fidelity bond?			10c		X					
	, whether or not reimbursed by the plan's			10d		X					
Were any fees or common carrier, insurance service	issions paid to any brokers, agents, or otl e, or other organization that provides son ons.)	her person ne or all of	s by an insurance the benefits under	10e		X					
	ovide any benefit when due under the pla										
				10f		X					
	articipant loans? (If "Yes," enter amount a			10g		X					
		t plan, was there a blackout period? (See instructions and 29 CFR				X					
	answered "Yes," check the box if you either provided the required notice or one of the sto providing the notice applied under 29 CFR 2520.101-3										
j Did the plan trust incur	unrelated business taxable income?	_ 		10j							
Part VI Pension Fund	ing Compliance			•	•	•		•			
11 Is this a defined benefit	plan subject to minimum funding requirem									Ye	s X No
11a Enter the unpaid minimu	ım required contribution for all years from	Schedule	SB (Form 5500) line 4	0	<u></u>		11a				
12 Is this a defined contrib	ution plan subject to the minimum funding	g requireme	ents of section 412 of t	he Cod	e or se	ction 3	302 of E	RISA?	·	Ye	s X No

	F	orm 5500-SF 2015 Page 3 - 1							
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	date of t	he letter rul Year	ing		
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui			
b	Enter t	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					
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d					
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗆	N/A		
Part		Plan Terminations and Transfers of Assets			100	110	1471		
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No			
		s," 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 brough	ght under the co	ontrol		Yes X	No		
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)							
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)		
Part	: VIII	Trust Information							
14a	Name o	f trust		14b Trust's EIN					
14c	Name	of trustee or custodian	14d Trustee's or custodian's						
	rianio	of tubics of suctorial	telephone number						
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		Ye	S	No			
15b	b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?					Design- based safe ADP/ACP harbor test method			
15c	testing	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 1.4(ii))?	Yes No						
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):	Ratio Average benefit test					
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?	Ye	s	No				
17a Has the plan been timely amended for all required tax law changes?						No	N/A		
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	plicable	code	(See ins	tructions			
17c	17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter / / and the letter's serial number								
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 fav	vorable			
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No			
19	Were in	n-service distributions made during the plan year?		Ye	s	No			
	If "Yes	" enter amount		19					
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A		

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

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

OMB Nos. 1210-0110 1210-0089

2015

This Form is Open to Public Inspection

	Pension Benefit Guaranty Corporation	► Complete all entries in accordar	nce with the instruc	tions to the Form 5500	-SF.				
P	art la Annual Report	Identification Information	01 /01 /001 P	and anding	12/31/203	<u> </u>			
For	calendar plan year 2015 or fis		01/01/2015	and ending					
_	This return/report is for:	a a one-participant plan a the first return/report the	list of participating er foreign plan e final retum/report	in (not multiemployer) (P nployer information in ac n/report (less than 12 mo	ccordance with th	e form instructions)			
_			utomatic extension		□ DEVC n	moram			
C	Check box if filing under:	Form 5558 at a special extension (enter description)	MOMBILE EXTENSION		Пагор	. 4 3 1 4 1 1 1			
_		<u> </u>							
		rmation enter all requested informa	ation		1b Three-digit				
18	Name of plan CHRISTOPHER D. MERC	CHANT, DDS 401(k) PROFIT SHA	ARING PLAN	·	plan number (PN) ► 001				
			1c Effective date of plan 01/01/2001						
2a	Mailing Address (include for	yer, if for a single-employer plan) m, apt., suite no. and street or P.O. Box)	/ifformlan con Instri	(ctions)	, ,	oyer Identification Number 91–2023341			
		De, country, and ZIP or foreign postal code CHANT, D.D.S., P.L.L.C.	; (II loreign, see man	acuona)		telephone number /54-3446			
	3926 CLEVELAND AVE	nue southeast			2d Business 6 621210	rogram or 001 ate of plan 001 dentification Number -2023341 telephone number 54-3446 code (see instructions) tor's EIN tor's telephone number 7 7 7 5 4 0 ed. applicable, a Schedule of my knowledge and administrator			
_	US TUMNATER WA 98501	nd address X Same as Plan Sponsor N		······································	2b Administra	storio Elhi			
V.					3c Administra	ator's telephone number			
4	If the name and/or EIN of th	e plan sponsor has changed since the las mber from the last return/report.	t return/report filed fo	r this plan, enter the	4b EIN				
2	Sponsor's name	Moor Home Bio Mack Charles and Paris			4c PN				
		at the beginning of the plan year	4 - 10-42 Peri 2 442 1 M 2444 Days 644 644 1 24 1 24 1	# Dard Brown & Sander 1 Sand Sand & Child Sand Sand Sand & Child	5a	7			
b	Total number of participants	at the end of the plan year			5b	7			
C	Number of participants with complete this item)	account balances as of the end of the pla	n year (defined bene	fit plans do not	5c	7			
d	(1) Total number of active pa	rticipants at the beginning of the plan year	**************************	ngun musea me man kawan matan awan a pre daé adé adé ad	5d(1)	5			
d	(2) Total number of active pa	rticipants at the end of the plan year	; 	***************************************	5d(2)	4			
е	Number of participants that	terminated employment during the plan y	ear with accrued ben	efits that were	5e	0			
_	aution: A penalty for the late	or incomplete filing of this return/repo	ort will be assessed	uniess reasonable cau	use is establishe	ed.			
U	lador populties of perluny and	other penalties set forth in the instructions and signed by an enrolled actuary, as wel	I declare that I have	examined this return/rea	port, including, if	applicable, a Schedule			
ſ	-	March	3-30-16	CHRISTOPHER MER	CHANT				
	SIGN: HERE Signature of plan ad	minietrator	Date	Enter name of individua	al signing as plar	administrator			
237.1 CHRISTOPHER MERCHANT									
	SIGN HERE Signature of employe	er/plan sponsor	Date	Enter name of individua	al signing as emp	ployer or plan sponsor			
F	Preparer's name (including firm	name, if applicable) and address; include	room or suite numb	ər	Preparer's tele	phone number			

Form 5500-SF 2015		Page 2			_					
6a Were all of the plan's assets during the plan year invested in eligible	assets? (S	See instructions.)	14 144 1 0444	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			XYes No			
b Are you claiming a waiver of the annual examination and report of a		ent qualified public accour	ntant ((IQPA	()		Env. Du			
under 29 CFR 2520.104-46? (See instructions on waiver eligibility a	nd conditio	ns.)					XYes No			
if you answered "No" to either line 6a or line 6b, the plan canno c lif the plan is a defined benefit plan, is it covered under the PBGC ins	t use Fom	ogram (see FRISA section	4021	5 e ro 17 .	T	oio. ∃Yes	□No □Not determined			
	surance pro	31011 (300 21110) 1000101		,						
Part III Financial Information		(a) Beginning of	Year		1		(b) End of Year			
7 Plan Assets and Liabilities	7a		5,94	9	 		323,448			
Total plan assets	7b	***************************************	,	0			0			
C Net plan assets (subtract line 7b from line 7a)	7c	465,949			323,448					
8 Income, Expenses, and Transfers for this Plan Year	445.9%	(a) Amount				(b) Total				
a Contributions received or receivable from:	. 8a(1)	1	1,29	95						
(1) Employers	8a(2)		3,76		200	WXXXX				
(3) Others (including rollovers)	8a(3)	•		0	336		Andrea Service Control			
b Other income (loss)	. 8b	(19	,093	3)	13.15-10	(\$76\P);; \$\(\);				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c		W.				(4,036)			
d Benefits paid (including direct rollovers and insurance premiums		13	8,46	35	4	a ex				
to provide benefits) • Certain deemed and/or corrective distributions (see instructions)	. 8d . 8e			0	840	erse un	BURNEST PROPERTY.			
Certain deemed and/or corrective distributions (see instructions) Administrative service providers (salaries, fees, commissions)	. 8f			ō	VALUE A	Andrews Company & Argundan & Service (1977)				
g Other expenses	. 8g			0						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h		e chile n			138,465				
Net income (loss) (subtract line 8h from line 8c)	. 8i				(142,501)					
Transfers to (from) the plan (see instructions)	. 8j			0	1	2000	Antender de de de de la companya de			
Part IV Plan Characteristics										
9a If the plan provides pension benefits, enter the applicable pension for	eature code	es from the List of Plan Ch	aracte	eristic	Code	s in the	instructions;			
2A 2E 2F 2G 2J 2K 2T 3D										
b If the plan provides welfare benefits, enter the applicable welfare fer	ature code:	s from the List of Plan Cha	ıracte	ristic (Codes	in the	nstructions:			
										
Part V. Compliance Questions				· · ·	l	NA	A			
10 During the plan year: a Was there a failure to transmit to the plan any participant contribu	dions within	the time period	r	Yes	No	SASS	Amount			
described in 29 CFR 2510.3-102? (See instructions and DOL's Vi	oluntary Fig	ductary Correction				376.24				
Program) ************************************			10a		х					
b Were there any nonexempt transactions with any party-in-interes					x					
reported on line 10a.)			10b 10c		x	2712.78 272.78				
Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's			100		Ê					
d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		x	333				
• Were any fees or commissions paid to any brokers, agents, or of	her person	s by an insurance								
carrier, insurance service, or other organization that provides son the plan? (See Instructions.)	ne or all of	the benefits under	10e		x		·			
			10f		x	92.50				
	W. C.		-			11072	***************************************			
g Did the plan have any participant loans? (If "Yes," enter amount a			10g		×	25/172	ATOMET WEST PROPERTY OF THE PR			
h If this is an individual account plan, was there a blackout period? 2520,101-3.)		44 5 P44 5 24 5 5 4 4044 swift days a province and province and	10h		x	4				
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.10	provided the required notice or one of the 2 2520.101-3									
j Did the plan trust incur unrelated business taxable income?		4 554 5544 554 5 544 5 544 5 544 7 544 7 7 7 7	10j				· · · · · · · · · · · · · · · · · · ·			
Part VI Pension Funding Compliance										
11 Is this a defined benefit plan subject to minimum funding required 5500) and line 11a below)	1 24 1444444444444 204) 1444444 140 2444 14 2444 144 144 144 144 144 144 144 144 144 144 144 144 144		olete :	Sched	lule SB	(Form Yes X No			
11a Enter the unpaid minimum required contribution for current year						118				
12 Is this a defined contribution plan subject to the minimum funding	g requireme	ants of section 412 of the (Code	or sec	tlon 3	02 of E	RISA? Yes X No			

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Form 5500-SF 2015 Page 3-	ana a santana						
(15 "You" complete line 123 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 the waiver. Mont	Commence Co	enter the ay	date of th	e letter rul r	ing		
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.							
b Enter the minimum required contribution for this plan year		12b					
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 negative amount)	<u>-</u>	12d					
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	900 1000 1 4 100 1 1 100 100 100 100 100	[<u> </u>	Yes _	No L	N/A		
Part VII Plan Terminations and Transfers of Assets	<u> </u>						
13a Has a resolution to terminate the plan been adopted in any plan year?	1441mrsm34410000	<u> </u>	es X No				
If "Yes," enter the amount of any plan assets that reverted to the employer this year	1 34 4 4 4 4 5 4 4 5 4 4 4 4 4 4 4 4 4 4	13a					
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brough of the PBGC?	t under the co	ntrol		Yes [₹] No		
C If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify	the plan(s) to						
which assets or liabilities were transferred. (See instructions.)	124	(2) EIN(s)	13c(3) F	PN(s)		
13c(1) Name of plan(s):	130	(4) CH4	91	100(0) (.1(5)		
on a congress of the congress							
Part VIII. Trust Information		4.41					
14a Name of trust		14b T	rust's EIN				
	:						
14c Name of trustee or custodian			rustee or o		3		
		tele	phone nun	nber			
Part IX IRS Compliance Questions		·					
15a is the plan a 401(k) plan:		☐ Ye	s	☐ No			
Total is the position to the position in the second		De	sign-				
15b 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)?	employer	ha	sed safe rbor ethod	ADP// test	ACP		
15c If ADP/ACP test, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year		☐ Ye	8	□ No			
testing method" for nonhighly compensated employees (Treas. Reg. section 1.401(k)-2(a)(2)(li) and 1.401	(m)-						
2(a)(2)(ii))?							
16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section	n 410(b):		itlo ircentage ist	Avera	ige fit Test		
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by comb this plan with any other plans under the permissive aggregation rules?	ining	□ Ye		□ No			
17a Has the Plan been timely amended for all required law changes?		☐ Ye	s	☐ No	□ N/A		
17b Date of the last plan amendment/restatement for the required tax law changes was adopted/_ //		e applic	able code	(Se	ę		
instructions for tax law changes and codes). 17C If the plan sponsor is an adopter of a pre-approved master, prototype (M&P), or volume submitter plan the	at is subject to	o a favoi	able IRS o	pinion or			
advisory letter, enter the date of that favorable letter / / and the letter's serial num 17d If the plan is an individually-designed plan and recieved a favorable determination letter from IRS, please	enter the dat	e of plan	n's last fav	orable			
 determination letter / / Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) to made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin I 	as been slands)?	□ Ye	95	□ No			
19 Were in-service distributions made during the plan year?		□ Y	as	∏ No			
If Yes, enter amount	1 Pr 6 F 6 street manages with \$4.0	19					
Were minimum required distributions made to 5% owners who have attained age 70 ½ (regardless of who not retired) as required under section 401(a)(9)?	ether or	□ Y	2 \$	□ No	□ N/A		
Hot terilen) as tedamen direct section to t/a//a).							