| For | m 5500-SF | Short Form Annual Return/Report of Small Employee OMB Benefit Plan | | | | | OMB Nos. 1210-0110 1210-0089 | | |
|--|---|--|---|---|--------------------------------------|---|---------------------------------|--|--|
| Department of the Treasury Internal Revenue Service | | This form is required to be filed | This form is required to be filed under sections 104 and 4065 of the Employee Retiren | | | rement 2015 | | | |
| Department of Labor Employee Benefits Security Administration Department of Labor Employee Benefits Security Administration Department Concerning Concerni | | | | | | | | | |
| Persion Be | 1 | Complete all entries in a dentification Information | ccordance with the ins | tructions to the Form 550 | 00-SF. | | - | | |
| | ar plan year 2015 or fisc | | 015 | and ending 12/ | /31/2015 | | | | |
| A This ret | urn/report is for: | a single-employer plan a one-participant plan | | plan (not multiemployer)(mployer information in acc | | 0 | | | |
| B This retu | urn/report is | n/report is in the first return/report in the final return/report in the fi | | | | | | | |
| C Check box if filing under: Form 5558 automatic extension | | | | | DFVC program | | | | |
| | | special extension (enter descri | ption) | | | | | | |
| Part II | Basic Plan Inform | mation—enter all requested inf | ormation | | | | | | |
| 1a Name THE SCOT | of plan F LAW GROUP, P.S. 40 | 1(K) PLAN | | | 1b Threplan (PN) | number | | | |
| | | | | | 1c Effe | ctive date of 01/0 | f plan 1/2008 | | |
| Mailing | address (include room, | er, if for a single-employer plan) apt., suite no. and street, or P.O | | | 2b Emp (EIN | oloyer Identification Number | | | |
| | town, state or province, LAW GROUP, P.S. | country, and ZIP or foreign posta | al code (if foreign, see ins | structions) | 2c Spo | ponsor's telephone number 509-455-3966 | | | |
| | | | | | 2d Business code (see instructions) | | | | |
| 926 W. SPRA SPOKANE, V | AGUE AVE., STE. 680 NA 99201 | | | | 541110 | | | | |
| 3a Plan administrator's name and address Same as Plan Sponsor. | | | | | 3b Administrator's EIN | | | | |
| | | | | | | Inistrator s t | elephone number | | |
| name | | plan sponsor has changed since t per from the last return/report. | he last return/report filed | for this plan, enter the | 4b EIN 4c PN | | | | |
| · · · · | | the beginning of the plan year | | | 5a | | 13 | | |
| 5a Total number of participants at the beginning of the plan yearb Total number of participants at the end of the plan year | | | | | 5b | | 11 | | |
| C Numb | er of participants with ac | count balances as of the end of t | he plan year (defined be | nefit plans do not | 5c | | 11 | | |
| d(1) Tota | al number of active partic | cipants at the beginning of the pla | an year | | 5d(1) | | 10 | | |
| d(2) Tot | al number of active parti | cipants at the end of the plan yea | ır | | 5d(2) | | 6 | | |
| than | 100% vested | rminated employment during the | • | | 5e | | 0 | | |
| Under pena | alties of perjury and othe | incomplete filing of this return r penalties set forth in the instruct signed by an enrolled actuary, a | tions, I declare that I hav | e examined this return/rep | ort, includi | ing, if applic | | | |
| | Filed with authorized/va | ete. | 04/18/2016 | BETH ELFERING | | | | | |
| HERE | Signature of plan ad | | Date | | vidual signing as plan administrator | | ninistrator | | |
| SIGN HERE | | | | | | | | | |
| | Signature of employe | | Date | Enter name of individu | | | | | |
| Preparer's | name (including firm har | ne, if applicable) and address (in | ciude room or suite num | per) | Preparers | s telephone | number | | |
| | | | | | | | | | |
| For Paperw | ork Reduction Act Notice | and OMB Control Numbers, see the | instructions for Form 550 | 0-SF. | | | Form 5500-SF (2015) | | |

| | 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) X Yes No b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) X Yes No wide range Yes Constructions.) Yes No | | | | | | | | |
|------|--|--------------|--------------------------|----------|----------|---------|-----------------|-------------------|--|
| ~ | If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined | | | | | | | | |
| | | isurance p | rogram (see ERISA se | ection 4 | 021)? | | res | No Not determined | |
| | rt III Financial Information | | | | | 1 | | | |
| | Plan Assets and Liabilities | | (a) Beginning | | | _ | (b) End of Year | | |
| | Total plan assets | 7a | | 909 | 763 | _ | | 667351 | |
| b | Total plan liabilities | 7b | | | 700 | _ | | 007054 | |
| | Net plan assets (subtract line 7b from line 7a) | 7c | | 909763 | | | 667351 | | |
| 8 | Income, Expenses, and Transfers for this Plan Year | 1 | (a) Amou | Int | | _ | (b) Total | | |
| а | Contributions received or receivable from: (1) Employers | 8a(1) | | 18 | 240 | | | | |
| | (2) Participants | 8a(2) | | 51 | 301 | | | | |
| | (3) Others (including rollovers) | 8a(3) | | | | | | | |
| b | Other income (loss) | 8b | | 58 | 857 | | | | |
| | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | | | | | 128398 | |
| | Benefits paid (including direct rollovers and insurance premiums | 00 | | | | | | | |
| | to provide benefits) | 8d | | 370 | 810 | | | | |
| е | Certain deemed and/or corrective distributions (see instructions) | 8e | | | | | | | |
| f | Administrative service providers (salaries, fees, commissions) | 8f | | | | | | | |
| g | Other expenses | 8g | | | | | | | |
| h | Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | | | | | 370810 | |
| i | i Net income (loss) (subtract line 8h from line 8c) 8i | | | | | | | -242412 | |
| j | Transfers to (from) the plan (see instructions) | | | | | | | | |
| Pa | t 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 Pla | an Cha | racteris | stic Co | des in t | the instructions: | |
| В | If the plan provides welfare benefits, enter the applicable welfare f | eature coc | les from the List of Pla | n Chara | acterist | ic Coc | les in th | ne instructions: | |
| Par | V Compliance Questions | | | | | | | | |
| 10 | During the plan year: | | | | Yes | No | N/A | Amount | |
| а | Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's V Program) | oluntary F | iduciary Correction | 10a | | х | | | |
| b | Were there any nonexempt transactions with any party-in-interest reported on line 10a.) | | | 10b | | x | | | |
| С | Was the plan covered by a fidelity bond? | | | 10c | х | | | 66736 | |
| d | Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty? | | | 10d | | х | | | |
| e | Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.) | ne or all of | the benefits under | 10e | | Х | | | |
| f | _ | | | | | Х | | | |
| g | Did the plan have any participant loans? (If "Yes," enter amount as of year end.) | | | | | Х | | | |
| h | If this is an individual account plan, was there a blackout period? 2520.101-3.) | | | 10h | | Х | | | |
| 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 | | | 10i | | | | | |
| j | Did the plan trust incur unrelated business taxable income? | | | 10j | | | | | |
| Part | VI Pension Funding Compliance | | | | | | | | |

| | Ten Teneren Tanang Gemphanee | |
|----|--|----|
| 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) | No |
| 11 | a Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40 11a | |
| 12 | Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? | No |

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| (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | | | | | | | | | |
|--|--|---|-------------------|-----------------|--|--|---------------------|--|--|
| 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 | | | | | | | | |
| If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13. | | | | | | | | | |
| b | | | | | | | | | |
| - | | the amount contributed by the employer to the plan for this plan year | | 12c | | | | | |
| d | | ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the ative 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? | | | Υe | es X No | | | |
| | | es," enter the amount of any plan assets that reverted to the employer this year | | 13a | | | | | |
| h | | e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou | | | | | | | |
| | of th | e PBGC? | - | | | Yes X | No | | |
| С | | ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi th assets or liabilities were transferred. (See instructions.) | fy the plan(s) to | | | | | | |
| 1 | 13c(1) | Name of plan(s): | 13c(2) | EIN(s) | | 13c(3) | 13c(3) PN(s) | | |
| | | | | | | | | | |
| Part | VIII | Trust Information | - | | | | | | |
| 14a | Name | e of trust | | 14b Trust's EIN | | | | | |
| | | | | | | | | | |
| 14c Name of trustee or custodian | | | | | | 14d Trustee's or custodian's telephone number | | | |
| Par | t IX | IRS Compliance Questions | | | | | | | |
| 15a | Is th | e plan a 401(k) plan? | | Ye | es | No | | | |
| 15b 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 AD harbor tes method | | P/ACP | | |
| 15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? | | | | | es | No | | | |
| 16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): | | | | | atio ercentage est | | erage nefit 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? | | | | | es | No | | | |
| 17a Has the plan been timely amended for all required tax law changes? | | | | | es | No | N/A | | |
| 17b Date the last plan amendment/restatement for the required tax law changes was adopted/ Enter the applicable code (See instructions for tax law changes and codes). | | | | | | | | | |
| 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 plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter/ | | | | | | | | | |
| 18 | | | | | | No | | | |
| 19 Were in-service distributions made during the plan year? | | | | | | No | | | |
| | lf "Y€ | es," enter amount | | 19 | | | | | |
| 20 | Were | e required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of wed), as required under section 401(a)(9)? | [] Ye | es | No | N/A | | | |

| | | Ohert Farme Arrest | al Datum /Damant | of Small Emel | 01/01 | | OMB Nos. 1210-0110 | | | |
|--|---|---|--|--|--|--|---|--|--|--|
| Form 5500-SF Short Form Annual Return/Report of Small Emp Benefit Plan | | | | | oye | | 1210-0089 | | | |
| Internal Revenue Service This form is required to be filed under sections 104 and 4065 of the Employee | | | | | | | 2015 | | | |
| | partment of Labor nefits Security Administration | | mem | Inis | Form is Open to blic Inspection | | | | | |
| Pension Ber | nefit Guaranty Corporation | Complete all entries in a | accordance with the instru | uctions to the Form 5 | 50 <u>0-S</u> I | | bild inspection | | | |
| Part I | | t Identification Information | | | | | | | | |
| For calenda | r plan year 2015 or f | iscal plan year beginning | 01/01/2015 | and ending | (F ile - | 12/31/20 | | | | |
| A This retu | urn/report is for: | X a single-employer plan ☐ a one-participant plan | a multiple-employer pla list of participating emp a foreign plan | an (not multiemployer) ployer information in ac | | | | | | |
| B This retu | rn/report is | The first return/report | the final return/report | | | | | | | |
| | ····· | an amended return/report | a short plan year return/report (less than 12 months) | | | | | | | |
| C Check box if filing under: | | | | | DFVC program | | | | | |
| | | special extension (enter desci | ription) | | | | | | | |
| Part II | Basic Plan Inf | ormation—enter all requested in | formation | | 1 | | | | | |
| 1a Name of THE SCO | • | , P.S. 401(K) PLAN | | | 10 | Three-digit plan number (PN) ▶ | 001 | | | |
| | | | | | 1c | Effective date | of plan | | | |
| 2a Plan sp | oonsor's name (empl | oyer, if for a single-employer plan) | | | 2b | Employer Iden | tification Number | | | |
| City or | town, state or provin | om, apt., suite no. and street, or P.C ce, country, and ZIP or foreign post | al code (if foreign, see instru | uctions) | 2c | (EIN) 20-1682865 C Sponsor's telephone number | | | | |
| THE SCO | TT LAW GROUP | , P.S. | | | (509) 455-3966 2d Business code (see instructions) | | | | | |
| 926 W. | SPRAGUE AVE. | , STE. 680 | | | | 541110 | (, | | | |
| SPOKANE | | | WA | 99201 | | | | | | |
| | dministrator's name a | and address XSame as Plan Spons | | | 3b | Administrator's | S EIN | | | |
| | | | | | | | s telephone number | | | |
| 4 If the n | ame and/or EIN of the EIN, and the plan no | ne plan sponsor has changed since umber from the last return/report. | the last return/report filed for | or this plan, enter the | 4b | EIN | | | | |
| a Sponso | | | | | 4c | PN | | | | |
| 5a Total r | number of participant | s at the beginning of the plan year. | | | 5 | а | 1 | | | |
| b Total r | number of participant | s at the end of the plan year | | | 5 | b | 1 | | | |
| C Numbe comple | er of participants with ete this item) | n account balances as of the end of | the plan year (defined bene | fit plans do not | 5 | c | 1 | | | |
| • | • | articipants at the beginning of the p | | | | (1) | 1 | | | |
| | | articipants at the end of the plan ye at terminated employment during the | | | | (2) e | | | | |
| than 1 | 100% vested | | | | | | | | | |
| Under pena SB or Sche | lities of periury and o | or incomplete filing of this return other penalties set forth in the instru- and signed by an enrolled actuary, instead | ctions. I declare that I have | examined this return/re | eport, i | ncluding, if app | licable, a Schedule ny knowledge and | | | |
| SIGN | | 1 Mark | 4/13/16 | Darrell W. So | cott | | | | | |
| HERE | Signature of plan | administrator | Date | Enter name of individ | lual si | gning as plan a | dministrator | | | |
| SIGN | <u>_</u> | - | | | | <u> </u> | | | | |
| HERE | Signature of emp | loyer/plan sponsor | Date | Enter name of individ | | gning as emplo parer's telephor | | | | |
| Preparers | name (including firm | name, if applicable) and address (i | | ") | | | | | | |
| | | ine and OMP Control Numbers, see th | | с <u>г</u> | | | Form 5500-SF (2015) | | | |