## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

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## 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

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Pa	rt I   Annual Repo	<u>rt Identification Information</u>	1							
For c	alendar plan year 2015 o	r fiscal plan year beginning 01/01/	2015 and ending 12	2/31/2015						
<b>A</b> T	his return/report is for:	<ul><li>a single-employer plan</li><li>a one-participant plan</li></ul>		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 foreign plan						
<b>B</b> Th	nis return/report is	<ul><li>the first return/report</li><li>an amended return/report</li></ul>	the final return/report a short plan year return/report (less than 12 months)							
<b>C</b> C	heck box if filing under:	Form 5558	automatic extension	DFVC p	rogram					
		special extension (enter desc	cription)							
Pai	rt II Basic Plan In	formation—enter all requested in	nformation							
1a 1	Name of plan	DENTISTRY RETIREMENT PLAN		<b>1b</b> Three-digit plan number (PN) ▶	001					
				1c Effective date 0	e of plan 1/01/2015					
1	Mailing address (include ro	ployer, if for a single-employer plan) oom, apt., suite no. and street, or P.		<b>2b</b> Employer Identification Number (EIN) 91-1890325						
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)  COOPER MOSS ADVANCED DENTISTRY, P.S.				<b>2c</b> Sponsor's telephone number 360-357-8075						
	4TH AVE. E., SUITE A PIA, WA 98506-4018				de (see instructions) 21210					
<b>3a</b> F	Plan administrator's name	and address Same as Plan Spon	isor.	3b Administrator 3c Administrator	r's EIN r's telephone number					
		the plan sponsor has changed since number from the last return/report.	the last return/report filed for this plan, enter the	4b EIN						
as	Sponsor's name			4c PN						
_		0 0 , ,		5a	0					
		' '		5b	20					
	• •		the plan year (defined benefit plans do not	5c	20					
<b>d(</b> 1	) Total number of active	participants at the beginning of the p	lan year	5d(1)	19					
d(2	2) Total number of active	participants at the end of the plan ye	ear	5d(2)	19					
•	Number of participants th	nat terminated employment during the	e plan year with accrued benefits that were less	5e	0					
			n/report will be assessed unless reasonable cau							
SB o	r Schedule MB completed	d and signed by an enrolled actuary,	ctions, I declare that I have examined this return/rep as well as the electronic version of this return/report							
belie	f, it is true, correct, and co	emplete.								

06/10/2016

Date

Date

BRUCE E. COOPER

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

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 )

Filed with authorized/valid electronic signature.

Signature of plan administrator

Signature of employer/plan sponsor

Form 5500-SF 2015		Page <b>2</b>							
<ul> <li>Were all of the plan's assets during the plan year invested in eligit</li> <li>Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility</li> <li>If you answered "No" to either line 6a or line 6b, the plan cannot be a contraction of the plan cannot be a contraction.</li> </ul>	an independent	dent qualified public a	ccount	ant (IQ	PA)			□ .	Yes No
<b>c</b> If the plan is a defined benefit plan, is it covered under the PBGC is	nsurance pr	ogram (see ERISA se	ection 4	021)?		Yes	No	Not de	etermined
Part III Financial Information									
7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	of Yea	r
a Total plan assets	7a			0				11	52856
<b>b</b> Total plan liabilities	7b								
C Net plan assets (subtract line 7b from line 7a)	7с			0					52856
8 Income, Expenses, and Transfers for this Plan Year		(a) Amou	unt				(b)	Total	
Contributions received or receivable from:     (1) Employers	8a(1)		95	255					
(2) Participants	8a(2)		127	7500					
(3) Others (including rollovers)	8a(3)		923	3925					
<b>b</b> Other income (loss)	8b		6	6176					
<b>C</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							11	52856
<b>d</b> Benefits paid (including direct rollovers and insurance premiums	8d								
to provide benefits)  Certain deemed and/or corrective distributions (see instructions)									
f Administrative service providers (salaries, fees, commissions)	8f								
g Other expenses									
h Total expenses (add lines 8d, 8e, 8f, and 8g)									
i Net income (loss) (subtract line 8h from line 8c)								11	52856
j Transfers to (from) the plan (see instructions)	8i								
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pension	n feature cod	des from the List of PI	an Cha	racteris	stic Co	des in t	he instru	ıctions:	
2A 2E 2G 2J 2R 2T 3D		(			. 0				
B If the plan provides welfare benefits, enter the applicable welfare	reature code	es from the list of Pia	n Chara	acterist	ic Coc	ies in th	e instruc	tions:	
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amou	unt
<b>a</b> Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's Program)	Voluntary Fi	duciary Correction	10a		X				
<b>b</b> Were there any nonexempt transactions with any party-in-interes									
reported on line 10a.)			10b		X				
C Was the plan covered by a fidelity bond?			10c		X				
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X				
Were any fees or commissions paid to any brokers, agents, or ot carrier, insurance service, or other organization that provides sor the plan? (See instructions.)	me or all of t	he benefits under	10e		X				
f Has the plan failed to provide any benefit when due under the pla					Χ				
g Did the plan have any participant loans? (If "Yes," enter amount a			101		X				
h If this is an individual account plan, was there a blackout period?	(See instru	ctions and 29 CFR	10g 10h		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	the required	notice or one of the	10ii						
j Did the plan trust incur unrelated business taxable income?			10j						
Part VI Pension Funding Compliance			IUJ	<u> </u>	<u> </u>				
11 Is this a defined benefit plan subject to minimum funding requiren 5500) and line 11a below)								ПП	Yes ∏ N
11a Enter the unpaid minimum required contribution for all years from						11a		<u>- 1                                   </u>	
12 Is this a defined contribution plan subject to the minimum funding							RISA?	. П	Yes X N

	F	orm 5500-SF 2015 Page <b>3</b> - 1						
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
а	<b>a</b> 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							
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				
	negative amount)   e Will the minimum funding amount reported on line 12d be met by the funding deadline?					No 🗆	N/A	
Part		Plan Terminations and Transfers of Assets			Yes	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)		<b>13c(3)</b> 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				
140 Name of trustee of custodian					telephone number			
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)?		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))?	101(m)-	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	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A	
17b	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		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	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 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

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** 

The state of the s	port Identification Information		and andina dat						
For calendar plan year 2015	or fiscal plan year beginning 01/01/20		and ending 12/3						
A This to make nort in form	X a single-employer plan	a multiple-employer p							
A This return/report is for:	a one-participant plan	a foreign plan	nployer information in a	CCOTOM) ICE WHIT LITE	างกา กระเนตแบกร <i>า</i>				
B This return/report is	the first return/report	the final return/report							
	an amended return/report	a short plan year retu	nonths)						
C Check box if filing under:	☐ Form 5558	automatic extension		DEMC program					
o onon box ii iiiiig ando		DFVC program							
Part II Basic Plan I	special extension (enter descining special extension (enter descining special requested in	<del></del>			<del></del>				
1a Name of plan	morniation erker all requested if	ilomation		1b Three-digit					
•	DENTISTRY RETIREMENT PLAN			plan number					
				1c Effective date of plan 01/01/2015					
Mailing address (include	nployer, if for a single-employer plan) room, apt., suite no. and street, or P.C			2b Employer lo (EIN) 91-18	lentification Number 90325				
Cooper Moss Advanced	vince, country, and ZIP or foreign posi DENTISTRY, P.S.	tal code (if foreign, see inst	ructions)		elephone number 60) 357-8075				
1105 - 4TH AVE. E., SUITE A				2d Business co 621210	ode (see instructions)				
OLYMPIA, WA 98506-4018									
	ne and address X Same as Plan Spon	eor		3b Administrator's EIN					
Ja Flan auministrator s nam	e and address   Same as Flan Spon	501.		JD Administrati	JI S EIN				
					or's telephone number				
name, EIN, and the plan	of the plan sponsor has changed since number from the last return/report.	the last return/report filed f	or this plan, enter the	4b EIN					
a Sponsor's name				4c PN					
	ants at the beginning of the plan year			<b>5a</b> 0					
	ants at the end of the plan year			<b>5b</b> 20					
	vith account balances as of the end of			<b>5c</b> 20					
d(1) Total number of active	participants at the beginning of the pl	an year		<b>5d(1)</b> 19					
d(2) Total number of active	e participants at the end of the plan ye	аг							
than 100% vested	that terminated employment during the			<b>5e</b> 0					
Caution: A penalty for the la	ate or incomplete filing of this return d other penalties set forth in the instruc	n/report will be assessed	unless reasonable cau	use is established	l.				
SB or Schedule MB complete belief, it is true, correct, and a	ed and signed by an enrolled actuary, a	as well as the electronic ver	sion of this return/report	t, and to the best o	f my knowledge and				
SIGN XTX////	· (A)	16/8/16	XI Brucel	= 100 xer					
Signature of pla	an administrator	Date	Enter name of individu	ual signing as plan	administrator				
,SIGIL .									
Signature of en	nployer/plan sponsor	Date	Enter name of individu	ual signing as emp	loyer or plan sponsor				
Preparer's name (including fir	m name, if applicable) and address (in	nclude room or suite numbe	r)	Preparer's teleph	one number				
				<del> </del>					

	Form 5500-SF 2015		Page <b>2</b>								
b	Were all of the plan's assets during the plan year invested in eligical Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of you answered "No" to either line 6a or line 6b, the plan can lift the plan is a defined benefit plan, is it covered under the PBGC in	f an indepe / and condi not use Fo	endent qualified public itions.)orm 5500-SF and mu	accour	ntant (l	QPA) e Fon	m 5500.	······································	<u> </u>	Yes [	N <sub>1</sub>
**********		insurance p	program (see ERISA s	section	4021)	′	Yes	∐No	∐ Not d	etermine	į.
7	Financial Information	REED IN				_					
	Plan Assets and Liabilities	Francisco	(a) Beginnir	ng of Y		_		(b) E	nd of Yea		_
<u>a</u>	Total plan lish liking				0	_			1152	2856	
	Total plan liabilities			<del></del>		-				<del></del>	_
8	Net plan assets (subtract line 7b from line 7a)	7c			0	+			1152	2856	_
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers	. 8a(1)	(a) Amo	(a) Amount 95255			(b) Totai				
	(2) Participants	<del></del>		1275	500	10					-
	(3) Others (including rollovers)			9239	25						
b	Other income (loss)			61	76						
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)			day ()	3,61		1152856				
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)										111
e	Certain deemed and/or corrective distributions (see instructions)	. 8e									Τ
<u>f</u>	Administrative service providers (salaries, fees, commissions)	. 8f				Ų.	12	12:15			W
<u>g</u>	Other expenses	. 8g				184					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									_
<u>_</u>	Net income (loss) (subtract line 8h from line 8c)						1152856				
<u>j</u>	Transfers to (from) the plan (see instructions)	8j						HT.			
B	If the plan provides welfare benefits, enter the applicable welfare for the compliance Questions	eature code	es from the List of Pla	n Char	acteris	tic Cod	des in th	ne instru	ections:		_
10	During the plan year:				l v		1 31/4	т. —			
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 Fi	duciary Correction	10a	Yes	No X	N/A		Amoui	nt	_
b 	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		х					_
С	Was the plan covered by a fidelity bond?			10c		Х					
d	by fraud or dishonesty?			10d		х	-	-			_
	Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides somethe plan? (See instructions.)	e or all of the	he benefits under	10e		Х					
f	Has the plan failed to provide any benefit when due under the plan	1?		10f		х					_
g	Did the plan have any participant loans? (If "Yes," enter amount as	of year en	nd.)	10g		x					-
h	If this is an individual account plan, was there a blackout period? (\$2520,101-3.)	See instruc	ctions and 29 CFR	10h		х			WAUS.		
i ——	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	e required -3	notice or one of the	10i		j			- 48		
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 requireme 5500) and line 11a below)	<u></u>						Form	∏ Ye	es No	<u> </u>
11a	Enter the unpaid minimum required contribution for all years from S	Schedule S	B (Form 5500) line 40	) <u></u>			11a		<u> </u>		_

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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	Form 5500-SF 2015 Page <b>3</b> - 1						
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						
	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see in granting the waiver.	structions, and	enter the	adate of t	he letter r Year	uling	
	If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.			1001		
	<b>b</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				
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount)	left of a	12d				
	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No [	N/A	
70	Plan Terminations and Transfers of Assets				1	1	
13	Has a resolution to terminate the plan been adopted in any plan year?		T	☐ Yes	X No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year		13a				
t	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug of the PBGC?	aht under the co	ontrol	П	Yes X	No	
-	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify which assets or liabilities were transferred. (See instructions.)	fy the plan(s) to	)		<del></del>		
	13c(1) Name of plan(s):	13c(2)	FIN(s)		13c(3)	PN(e)	
			<u> </u>		100(0)	14(3)	
	Trust Information		<del></del>				
14a	Name of trust		14b T	rust's EIN		-	
140	Name of trustee or custodian		14d	Trustee's	or custodi	an's	
			telephone number				
Series Series	IRS Compliance Questions				<del>-</del>		
A Same	iks compliance questions						
15a	I is the plan a 401(k) plan?		Yes		∏No		
15k	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)?					ADP/ACP test	
150	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "cutesting method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.40	rrent year	Yes	thod	No		
	2(a)(2)(ii))?						
	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section		Rat per test	centage	Average benefit 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	Yes	<del>-</del>	No		
17a	Has the plan been timely amended for all required tax law changes?		Yes		No	□N/A	
17b	Date the last plan amendment/restatement for the required tax law changes was adopted for tax law changes and codes).	Enter the ap	plicable	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	
	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, endetermination letter	er the date of t	he plan's	last favo	rable		
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 Is	nas been slands)?	Yes		No		
19	Were in-service distributions made during the plan year?		Yes		No		
	If "Yes," enter amount		19				
20	Were required minimum distributions made to 5% owners who have attained and 70 1/ (recentled a state of the s	ther or not				п	
	retired), as required under section 401(a)(9)?		Yes		No	∐N/A	