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 Report	t Identification Information							
For cale	endar plan year 2015 or f	fiscal plan year beginning 01/01/2	2015 and ending 12	2/31/20)15				
A This	return/report is for:	□ a single-employer plan □ a one-participant plan	a multiple-employer plan (not multiemployer) list of participating employer information in act a foreign plan						
B This	return/report is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	onths)					
C Che	ck box if filing under:	Form 5558	automatic extension		DFVC progr	ram			
Part l	I Rasic Plan Info	ormation—enter all requested inf	,						
1a Nar	me of plan	ERVICES, INC. 401(K) PLAN	omidaon		Three-digit plan number (PN) •	001			
						1/2006			
Mai	iling address (include roc	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.O			Employer Identif (EIN) 65-0	ication Number 676103			
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) NATIONWIDE AUTOMOTIVE SERVICES, INC.					2c Sponsor's telephone nu 561-338-3151				
		_		2d	Business code (see instructions)			
SUITE 20	PALMETTO PARK ROAL 0 ATON, FL 33433	3			8111	10			
3a Pla	n administrator's name a	and address XSame as Plan Spons	sor.	3b	Administrator's I	EIN			
				3с	Administrator's t	elephone number			
		ne plan sponsor has changed since tumber from the last return/report.	the last return/report filed for this plan, enter the	4b	EIN				
a Spo	onsor's name			4c	PN				
5a To	tal number of participants	s at the beginning of the plan year		58	3	7			
b To	tal number of participants	s at the end of the plan year		5k)	5			
C Nu	mber of participants with	account balances as of the end of t	the plan year (defined benefit plans do not	50	;	5			
d(1)	Total number of active pa	articipants at the beginning of the pla	an year	5d(1)	7			
d(2)	Total number of active pa	articipants at the end of the plan yea	ar	5d(2)	0			
e Nu	umber of participants that an 100% vested	t terminated employment during the	plan year with accrued benefits that were less	56		0			
			n/report will be assessed unless reasonable cau			abla a Catrodor			
			ctions, I declare that I have examined this return/re as well as the electronic version of this return/report						

belief, it is true, correct, and complete Filed with authorized/valid electronic signature. SIGN 06/22/2016 ANTHONY ARENA **HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE** Date Signature of employer/plan sponsor Enter name of individual signing as employer or plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number

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 Were all of the plan's assets during the plan year invested in eligib 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 lf you answered "No" to either line 6a or line 6b, the plan cannot be a second to the plan cannot be a second	an indepen and condition ot use For	dent qualified public a ons.)	ccount	ant (IQ	PA) Form	5500.		X	Yes Yes	No No
C If the plan is a defined benefit plan, is it covered under the PBGC in	surance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not	determ	nined
Part III Financial Information	1									
7 Plan Assets and Liabilities		(a) Beginning	•				(b) En	d of Ye		
a Total plan assets	7a		192	619					25199	
b Total plan liabilities	7b		100	0					460	
Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year	7c	(-) A		619			(1.)	T-4-1	24739	10
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(a)	Total		
(1) Employers	8a(1)		25	108						
(2) Participants	8a(2)		37	755						
(3) Others (including rollovers)	8a(3)									
b Other income (loss)	8b		-8	084						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								5477	<u>'9</u>
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0						
e Certain deemed and/or corrective distributions (see instructions)	8e			0						
f Administrative service providers (salaries, fees, commissions)	8f			0						
g Other expenses	8g			0						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									0
i Net income (loss) (subtract line 8h from line 8c)	8i								5477	'9
j Transfers to (from) the plan (see instructions)	8j			0						
Part IV Plan Characteristics										
9a If the plan provides pension benefits, enter the applicable pension 2E 2J 2K 3D 2G	feature cod	des from the List of Pla	an Cha	racteris	stic Co	des in t	he instr	uctions	3:	
B If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the List of Pla	n Chara	acterist	ic Coc	les in th	e instru	ctions:		
In the plan provides would be belieful, office the applicable welfare to	catare ood		ii Onaic	20101101	.10 000	100 111 111	o motra	otionis.		
Part V Compliance Questions										
10 During the plan year:				Yes	No	N/A		Am	ount	
Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary Fi	duciary Correction	10a		X					
b Were there any nonexempt transactions with any party-in-interest			4.01		X					
reported on line 10a.)			10b		^					
C Was the plan covered by a fidelity bond?			10c	X						20000
d 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 oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of t	he benefits under	10e	X						5490
f Has the plan failed to provide any benefit when due under the plan			10f		Х					0.00
g Did the plan have any participant loans? (If "Yes," enter amount a					X					
h If this is an individual account plan, was there a blackout period?		,	10g		^					
2520.101-3.)	•		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			10i							
j Did the plan trust incur unrelated business taxable income?		<u> </u>	10j							
Part VI Pension Funding Compliance			_				_		_	
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Yes	No
11a Enter the unpaid minimum required contribution for all years from	Schedule S	SB (Form 5500) line 4	0			11a				
12 Is this a defined contribution plan subject to the minimum funding	requireme	nts of section 412 of t	he Cod	e or se	ction 3	302 of E	RISA?.	1	Yes	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 1	Γrust's EIN	١			
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's		
	rianio	of tubics of suctorial			14d Trustee's or custodian's 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)?		ba ha	esign- ased safe arbor ethod	ADF test	P/ACP		
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)-	Ye	S	No			
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit 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		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		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 Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Benefit Plan Department of the Treasury Internal Revenue Service

Short Form Annual Return/Report of Small Employee

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		Identification Information							
For calenda	ar plan year 2015 or f	iscal plan year beginning	01/01/2015	and ending	12/31/20	15			
A This ret	urn/report is for:	X a single-employer plan	_	an (not multiemployer) ployer information in a					
		a one-participant plan	a foreign plan						
B This retu	rn/report is	the first return/report	the final return/report	staned (less than 12 m	antha)				
		an amended return/report	a short plan year return	meport (less than 12 ii	ionins)				
C Check b	oox if filing under:	Form 5558 special extension (enter descri	automatic extension		DFVC pro	gram			
Part II	Danis Dlan Infe								
1a Name		ormation—enter all requested inf	ormation		1b Three-digit				
	1.1	VE SERVICES, INC. 401	(K) PLAN		plan number (PN)	001			
					1c Effective date 01/01/20				
Mailing	address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.O			2b Employer Ider (EIN) 65-06				
		ce, country, and ZIP or foreign posta IVE SERVICES, INC.	al code (if foreign, see instr	uctions)	2c Sponsor's tele 561-338-3				
7000 W	. Palmetto Pa	ark Road			2d Business code 811110	to the second se			
Suite	200								
Boca R		FL 33433 nd address XSame as Plan Spons	sor .		3b Administrator's	s FIN			
ou i laira	arminou actor o riamo a	na address Espaine as Flair opons			OD Administrator 3 Env				
					1 3C Administrator				
					O Administrator	s telephone number			
		e plan sponsor has changed since t	the last return/report filed fo	or this plan, enter the	4b EIN	s (ејернопе пишbег			
name,	EIN, and the plan nu	e plan sponsor has changed since t mber from the last return/report.	the last return/report filed fo	or this plan, enter the	4b EIN	s (ејернопе пишbе)			
name, a Sponso	EIN, and the plan nu or's name	mber from the last return/report.			4b EIN 4c PN				
a Sponso	EIN, and the plan nu or's name number of participants	mber from the last return/report.			4b EIN 4c PN 5a	7			
a Sponso 5a Total n b Total n c Number	EIN, and the plan nu or's name number of participants number of participants er of participants with	at the beginning of the plan years at the end of the plan years account balances as of the end of the	the plan year (defined bene	fit plans do not	4b EIN 4c PN 5a	7 5			
a Sponso 5a Total n b Total n c Number	EIN, and the plan nu or's name number of participants number of participants er of participants with ete this item)	at the beginning of the plan years at the end of the plan years	the plan year (defined bene	fit plans do not	4b EIN 4c PN 5a 5b 5c	7			
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name, a Sponso 5a Total n b Total n c Number comple d(1) Total d(2) Total e Number than 1 Caution: A Under pena SB or Sche belief, it is t SIGN HERE	EIN, and the plan number of participants number of participants or of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year tricipants at the beginning of the plan year terminated employment during the cor incomplete filling of this return the penalties set forth in the instructing signed by an enrolled actuary, a plete.	the plan year (defined benear) an year	fit plans do not nefits that were less unless reasonable care examined this return/re sion of this return/repor ANTHONY ARENA Enter name of individ Enter name of individ	4b EIN 4c PN 5a 5b 5c 5d(1) 5e use is established. eport, including, if app rt, and to the best of n dual signing as plan act	7 5 5 7 0 0 licable, a Schedule ny knowledge and dministrator			
name, a Sponso 5a Total n b Total n c Number completed d(1) Total d(2) Total e Number than 1 Caution: A Under pena SB or Sche belief, it is t SIGN HERE	EIN, and the plan number of participants number of participants or of participants with ete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year account balances as of the end of the plan year tricipants at the beginning of the plan year terminated employment during the cor incomplete filling of this return the penalties set forth in the instructing signed by an enrolled actuary, a plete.	the plan year (defined benear) an year	fit plans do not nefits that were less unless reasonable care examined this return/re sion of this return/repor ANTHONY ARENA Enter name of individ Enter name of individ	4b EIN 4c PN 5a 5b 5c 5d(1) 5e use is established. eport, including, if app rt, and to the best of n dual signing as plan act	7 5 5 7 0 0 licable, a Schedule ny knowledge and dministrator			

Form 5500-SF 2015		Page 2								
 6a Were all of the plan's assets during the plan year invested in eligib b Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann c If the plan is a defined benefit plan, is it covered under the PBGC in 	an indeper and condit ot use Fo	ndent qualified public a ions.) rm 5500-SF and mus	t Instea	ant (IQ nd use	PA) Form	5500.		X Yes X Yes	□ No	
Part III Financial Information										
7 Plan Assets and Liabilities		(a) Beginnin	g of Ye	ar		ı	(b) End o	f Year		
a Total plan assets	7a			2,61	9			25	1,999	
b Total plan liabilities	7b				0				4,601	
C Net plan assets (subtract line 7b from line 7a)	7c		19	2,61	9			24	7,398	
8 Income, Expenses, and Transfers for this Plan Year		(a) Amo	unt		<u> </u>	·····	(b) To	tal		
a Contributions received or receivable from: (1) Employers	8a(1)		2	5,10	8					
(2) Participants	8a(2)		3	7,75	5					
(3) Others (including rollovers)	8a(3)									
b Other income (loss)	8b		-	8,08	4				: 5.15-1.5 = 5.1	
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	n in existence provide a septimble pro	. 5,	. 1111, 1111	15			5	4,779	
d Benefits paid (including direct rollovers and insurance premiums	ـ ا				0		Athir			
to provide benefits) Certain deemed and/or corrective distributions (see instructions)	8d 8e				0					
f Administrative service providers (salaries, fees, commissions)	8f				0					
g Other expenses	8g		0							
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h									
Net income (loss) (subtract line 8h from line 8c)	8i			EN V		54,779			4,779	
Transfers to (from) the plan (see instructions)	8i	,			0	ાં કે કે કહ્યું કુ				
Part IV Plan Characteristics	<u> </u>	L								
9a If the plan provides pension benefits, enter the applicable pension 2E 2J 2K 3D 2G B If the plan provides welfare benefits, enter the applicable welfare for the plan provides pension benefits, enter the applicable pension are plant to plant the plant provides pension benefits, enter the applicable pension are plant to plant the plant provides pension benefits, enter the applicable pension are plant to plant the plant provides pension benefits, enter the applicable pension are plant to plant the plant provides welfare benefits, enter the applicable pension are plant to plant the plant provides welfare benefits, enter the applicable welfare for the plant to plant the plant provides welfare benefits, enter the applicable welfare for the plant to plant the plant the plant to plant the plan										
10 During the plan year:		-		Yes	No	N/A		Amount		
Was there a failure to transmit to the plan any participant contributed 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		Х					
				Х		┞──┼			20,000	
C Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bo	nd, that was caused	10c		х				20,000	
Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e	х					5,490	
f Has the plan failed to provide any benefit when due under the pla	n?	**************************	10f		Х		•			
g Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end.)	10g		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 exceptions to providing the notice applied under 29 CFR 2520.10	1-3		10i							
j Did the plan trust incur unrelated business taxable income?			10]							
Part VI Pension Funding Compliance										
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)						······		Yes	No	
11a Enter the unpaid minimum required contribution for all years from							30.10	☐ Yes	₩ NI-	

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	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructio granting the waiver.	ns, and e	nter the Day_		e fetter rul Year	ing
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.					
<u>b</u>	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		12¢			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative 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?			Yes	X No	
	If "Yes," 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 brought und of the PBGC?			Yes 🛚	No	
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the pwhich assets or liabilities were transferred. (See instructions.)					
1	3c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3) F	N(s)
Part	VIII Trust Information					
14a	Name of trust		14b ⊺	rust's EIN		·
14c	Name of trustee or custodian			Trustee's d telephone		n's
Pari	IRS Compliance Questions					
15a	Is the plan a 401(k) plan?		Ye	s	No	
15b	If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employee matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	esign- ised safe irbor ethod	ADF test	PACP
15c	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m) 2(a)(2)(ii))?		Ye	S	No	
	<u> </u>					
16a	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410)(b):		atio rcentage st	Ave	rage efit test
			∐ pe tes ∏ Ye	rcentage st	Ave	efit test
16b	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining		∐ pe tes	rcentage st	Ave	
16b 17a 17b	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 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? Has the plan been timely amended for all required tax law changes? Date the last plan amendment/restatement for the required tax law changes was adopted E for tax law changes and codes).	nter the	☐ Ye. ☐ Ye. ☐ Ye. ☐ pe	st s s s	Ave ben No No (See I	efit test
16b 17a 17b	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 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? Has the plan been timely amended for all required tax law changes? Date the last plan amendment/restatement for the required tax law changes was adopted E for tax law changes and codes). If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that advisory letter, enter the date of that favorable letter and the letter's serial number	Enter the a	☐ Yell Period Yell Yell Period Yell Perio	rcentage st s s vorable IR:	Ave ben No No (See in S opinion	efit test
16b 17a 17b 17c 17d	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 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?	Enter the a	☐ Yell Period Yell Yell Period Yell Perio	rcentage st s s vorable IR:	Ave ben No No (See in S opinion	efit test
16b 17a 17b	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 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?	is subject e date of	Per ter per ter per ter per ter per per ter per per per per per per per per per p	rcentage st s s vorable IR:	Ave ben No No (See in S opinion	efit test
16b 17a 17b 17c 17d	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 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?	is subjected and the subjected	Per ter Ye. Ye. Papplicate to a fa	rcentage st s s vorable IR:	Ave ben No No (See in S opinion orable	efit test
16b 17a 17b 17c 17d	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410 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? Has the plan been timely amended for all required tax law changes? Date the last plan amendment/restatement for the required tax law changes was adopted E for tax law changes and codes). If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that advisory letter, enter the date of that favorable letter and the letter's serial number of the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the determination letter. Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has be made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Island.	is subjected and the subjected	Per ter per ter per ter per ter per per ter per per per per per per per per per p	rcentage st s s vorable IR:	Ave ben No No (See in Sopinion prable	efit test