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

OMB Nos. 1210-0110

2015

This Form is Open to **Public Inspection**

Pa	rt I Annual Repo	rt Identification Information							
For c		r fiscal plan year beginning 01/01/2		2/31/2015	-				
A T	his return/report is for:	a single-employer plan		e-employer plan (not multiemployer) (Filers checking this box must attach a rticipating employer information in accordance with the form instructions) plan					
Вт	nis return/report is	the first return/report an amended return/report	x the final return/report a short plan year return/report (less than 12 m	s than 12 months)					
C 0	Check box if filing under:	Form 5558 special extension (enter desc	automatic extension	DFVC program					
Pa	rt II Basic Plan In	formation—enter all requested in	formation						
1a	Name of plan	ORATION 401(K) PROFIT SHARING		1b Three plan r	number	001			
		1c Effective date of plan 04/01/1984							
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)				2b Employer Identification Number (EIN) 11-2774072					
BROOKLYN MUFFLER CORPORATION					2c Sponsor's telephone number 718-345-7017				
	REENWICH STREET APT ORK, NY 10013-0000	Г 12А		2d Busine	ess code (8111	see instructions) 90			
3a	Plan administrator's name	and address XSame as Plan Spon	SOT.	3b Admir		EIN elephone 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					
a	Sponsor's name			4c PN					
5a	Total number of participar	nts at the beginning of the plan year		5a		8			
b	Total number of participar	nts at the end of the plan year		5b	ib				
			the plan year (defined benefit plans do not	5c		0			
d(ʻ	1) Total number of active	participants at the beginning of the p	lan year	5d(1)		8			
d(2	2) Total number of active	participants at the end of the plan ye	ar	5d(2)					
	than 100% vested		e plan year with accrued benefits that were less	5e		0			
			n/report will be assessed unless reasonable cau						
			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 06/27/2016 RICHARD FORREST **HERE** Signature of plan administrator Enter name of individual signing as plan administrator Date Filed with authorized/valid electronic signature. 06/27/2016 RICHARD FORREST **SIGN HERE** Signature of employer/plan sponsor Date 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

	Form 5500-SF 2015		Page 2								
b	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)					 5500.	 Yes [] No				
C	f the plan is a defined benefit plan, is it covered under the PBGC ir	nsurance p	program (see ERISA se	ection 4	021)?		Yes	No	N	ot dete	rmined
Par	t III Financial Information	1	1								
7	Plan Assets and Liabilities		(a) Beginning					(b) E	nd of	Year	
	Total plan assets	. 7a		223	3119						0
	Total plan liabilities	7b		0			0				0
	Net plan assets (subtract line 7b from line 7a)	7c	223119								
	ncome, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amol	(a) Amount			(b) Total				
	(1) Employers	8a(1)									
((2) Participants	8a(2)			0						
	(3) Others (including rollovers)	8a(3)									
	Other income (loss)	. 8b			72						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c									72
	Benefits paid (including direct rollovers and insurance premiums oprovide benefits)	. 8d		223191							
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								223	191
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i								-223	119
_ j ·	Transfers to (from) the plan (see instructions)	8j									
Par	IV Plan Characteristics										
9a	If the plan provides pension benefits, enter the applicable pension 2E 2J 3D	feature co	odes from the List of Plant	an Cha	racteri	stic Co	des in t	the inst	tructio	ns:	
В	If the plan provides welfare benefits, enter the applicable welfare f	eature cod	des from the List of Pla	n Chara	acterist	ic Cod	les in th	e instr	uction	s:	
Part	V Compliance Questions							•			
10	During the plan year:				Yes	No	N/A		Α	mount	
а	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	Fiduciary Correction	10a		X					
b	Were there any nonexempt transactions with any party-in-interest										
	reported on line 10a.)			10b		X					
C	Was the plan covered by a fidelity bond?					X					
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?					X					
е	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		X					
f	Has the plan failed to provide any benefit when due under the pla			10f		X					
g						X					
h						X					
i	If 10h was answered "Yes," check the box if you either provided the required notice or one of the			10ii							
j	Did the plan tout is any unrelated business touches income?			10i		X					
Part	VI Pension Funding Compliance			,	1						
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Ye	s X No
11a	Enter the unpaid minimum required contribution for all years from	Schedule	SB (Form 5500) line 4	0	<u></u>		11a				
12	Is this a defined contribution plan subject to the minimum funding	requirem	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								
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)										
а	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										
b	Enter ti	he 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	sПNo				
		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 brou PBGC?	ght under the co	ontrol	X Yes 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	13c(3) PN(s)			
Part		Trust Information								
14a	Name o	f 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 the	plan a 401(k) plan?		☐ Ye	s	No				
	10 110			Design-						
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)?		based safe ADP/ACP						
15c		DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c		Yes No						
testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?										
16a	16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):					Ratio Averaç benefit test				
16b	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?					No				
17a Has the plan been timely amended for all required tax law changes?				Ye	S	No	N/A			
17b Date the last plan amendment/restatement for the required tax law changes was adopted/ Enter the a						(See ins	tructions			
17c	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	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	Is the I	Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?				No				
19	Were in	Were in-service distributions made during the plan year?			S	No				
	If "Yes	If "Yes," enter amount								
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)?				s	No	N/A			