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

Pa	rt I	Annual Repor	t Ide	entification Information	n								
For c	alendar	plan year 2015 or t	fisca	I plan year beginning 01/01/2	1/20	15 and ending 12	2/31/2	2015	-				
A T	his retu	rn/report is for:	X	a single-employer plan	a multiple-employer plan (not multiemployer) (Filers checking this box must list of participating employer information in accordance with the form instru								
		·		a one-participant plan	a foreign plan								
B Th	nis retur	n/report is	the first return/report the final return/report					onths)					
				an amended return/report									
C C	Check box if filing under: Form 5558 automatic extension							DFVC program					
_				special extension (enter desc		<u> </u>							
Pai			orm	nation—enter all requested in	info	rmation			1				
1a Name of plan REACTION SALON CORP 401(K) PROFIT SHARING PLAN & TRUST						1b	Three-digit plan number (PN)	001					
							10	Effective date of					
									01/2006				
ľ	Mailing a	address (include ro	om, a	, if for a single-employer plan) apt., suite no. and street, or P.C	0.		2b	Employer Identification Number (EIN) 20-5183311					
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) REACTION SALON, CORPORATION						2c	2c Sponsor's telephone number 516-223-1708						
755.0	DAND	A) (E					2d Business code (see instructions)						
755 GRAND AVE BALDWIN, NY 11510					812112								
3a Plan administrator's name and address Same as Plan Sponsor.					3b Administrator's EIN								
						3c Administrator's telephone number							
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.				4b EIN									
		's name		or from the last retain, report.			4c PN						
5a	Total number of participants at the beginning of the plan year					5a							
b	Total nu	tal number of participants at the end of the plan year				5	b	4					
						e plan year (defined benefit plans do not	5c						
d(1) Total number of active participants at the beginning of the plan year						5d	(1)	4					
d(2) Total number of active participants at the end of the plan year					5d	(2)	4						
Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested							ie	0					
Caut	ion: A	penalty for the late	or i	ncomplete filing of this retur	ırn/ı	report will be assessed unless reasonable car	use is	established.	ankla a Cakaduli				

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

	adj derreetj aria derripieter							
SIGN	Filed with authorized/valid electronic signature.	06/30/2016	GICELA POLANCO					
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator					
SIGN								
HERE	Signature of employer/plan sponsor	Date	Enter name of individ	name of individual signing as employer or plan sponsor				
Preparer's	name (including firm name, if applicable) and address (include r	Preparer's telephone number						
•			,	·				

Form 5500-SF 2015		Page 2								
b Are you claiming a waiver of the annual examination a under 29 CFR 2520.104-46? (See instructions on wai	and report of an independence of	an independent qualified public accountant (IQPA) and conditions.)								
C If the plan is a defined benefit plan, is it covered under	the PBGC insurance pro	gram (see ERISA se	ction 4	021)? .		Yes	No	Not detern	nined	
Part III Financial Information					ī					
7 Plan Assets and Liabilities		(a) Beginning					(b) End of Year			
a Total plan assets			8	365				97	77	
b Total plan liabilities			0	005				0.7		
C Net plan assets (subtract line 7b from line 7a)	7c			365	+			977	11	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(b) To	tal		
(1) Employers	8a(1)			790						
(2) Participants	8a(2)			790						
(3) Others (including rollovers)	8a(3)									
b Other income (loss)	8b			125						
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)								170	05	
d Benefits paid (including direct rollovers and insurance to provide benefits)										
e Certain deemed and/or corrective distributions (see in	structions) 8e			293						
f Administrative service providers (salaries, fees, comm	nissions) 8f									
g Other expenses	8g									
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							29	93	
i Net income (loss) (subtract line 8h from line 8c)								14	12	
j Transfers to (from) the plan (see instructions)	····· 8j									
Part IV Plan Characteristics										
9a If the plan provides pension benefits, enter the applic 2E 2F 2G 2J 2K 2T 3D 3H	able pension feature code	es from the List of Pla	an Cha	racteris	stic Co	des in t	the instruct	ons:		
B If the plan provides welfare benefits, enter the applica	able welfare feature codes	from the List of Plan	n Chara	acterist	tic Coc	les in th	e instructio	ns:	-	
Part V Compliance Questions							1			
During the plan year:				Yes	No	N/A		Amount		
Was there a failure to transmit to the plan any particition described in 29 CFR 2510.3-102? (See instructions Program)	and DOL's Voluntary Fide	uciary Correction	10a		X					
b Were there any nonexempt transactions with any pa	•				V					
reported on line 10a.)			10b		X					
C Was the plan covered by a fidelity bond?			10c	X					1000	
d Did the plan have a loss, whether or not reimbursed by fraud or dishonesty?			10d		X					
e Were any fees or commissions paid to any brokers, carrier, insurance service, or other organization that	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance arrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)									
f Has the plan failed to provide any benefit when due			10f		Х				-	
									0	
h If this is an individual account plan, was there a blace	10g	X					0			
2520.101-3.)			10h		X					
	f 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									
j Did the plan trust incur unrelated business taxable in	ncome?	<u></u>	10j		L					
Part VI Pension Funding Compliance										
11 Is this a defined benefit plan subject to minimum function 5500) and line 11a below)								Yes	No	
11a Enter the unpaid minimum required contribution for a	all years from Schedule SE	3 (Form 5500) line 4	0			11a				
12 Is this a defined contribution plan subject to the mini	mum funding requirement	ts of section 412 of the	he Cod	e or se	ection	302 of E	RISA?	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	trol 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) PN			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 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))?	Ye	S	No				
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	Ratio Avera			rage efit 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?						No			
17a Has the plan been timely amended for all required tax law changes?						No	N/A		
17b	Date the for tax	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	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		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		