Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

SIGN HERE

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

	art I		t Identification Information						
For	calenda	ar plan year 2015 or f	fiscal plan year beginning 01/01/2	<u>2015</u>		and ending 12	/31/2	015	
Α	This retu	urn/report is for:	X a single-employer plan☐ a one-participant plan	lis		an (not multiemployer) bloyer information in acc		-	
В.	This retu	ırn/report is	the first return/report an amended return/report	the	e final return/report	/report (less than 12 mo	onths))	
С	Check b	oox if filing under:	Form 5558 special extension (enter descr	ш	utomatic extension			DFVC prog	ram
P	art II	Basic Plan Info	ormation—enter all requested inf	formatic	on				
1a	Name o		·		**		1b	Three-digit plan number (PN) ▶	001
							1c	Effective date of 01/0	f plan 1/2010
2a	Mailing	address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.O		Ct tourism and instant		2b	Employer Identi (EIN) 91-1	fication Number 145576
SMA		PERFORMANCE, L	ce, country, and ZIP or foreign posta TD.	ai code	(If foreign, see instru	ictions)	2c	Sponsor's telep	hone number 73-2474
	34TH A						2d	Business code (see instructions)
IFE,	, WA 984	424						8111	110
3a	Plan ac	dministrator's name a	and address XSame as Plan Spons	sor.			3b	Administrator's	EIN
							3c	Administrator's t	telephone number
4			he plan sponsor has changed since	the last	return/report filed fo	r this plan, enter the	4b	EIN	
а		Eliv, and the plan hu or's name	umber from the last return/report.				4c	PNI	
	•		s at the beginning of the plan year				5		8
			s at the end of the plan year			Ī	5		7
C	Numbe	er of participants with	n account balances as of the end of	the plar	n year (defined bene	fit plans do not	5		5
d			articipants at the beginning of the pla			f	5d	(1)	7
_			articipants at the end of the plan year			Ī	5d		6
	Numb	er of participants tha	at terminated employment during the	plan ye	ear with accrued ben	efits that were less	5		1
Ca			or incomplete filing of this return				se is	established.	
SB	or Sche		other penalties set forth in the instruction and signed by an enrolled actuary, and the signed by an enrolled actuary, and the signer.						
SIG		Filed with authorized	d/valid electronic signature.		07/13/2016	BRIAN V. STEEL			
HE	RE	Signature of plan	administrator		Date	Enter name of individu	ıal siç	gning as plan adr	ninistrator

Date

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Signature of employer/plan sponsor

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

Form 5500-SF 2015		Page 2						
 Were all of the plan's assets during the plan year invested in eligit 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 can 	an independ and condition	dent qualified public a	account	ant (IQ	PA)		_	Yes No
c If the plan is a defined benefit plan, is it covered under the PBGC i	insurance pr	ogram (see ERISA se	ection 4	021)?		Yes	No No	t determined
Part III Financial Information								
7 Plan Assets and Liabilities		(a) Beginning	g of Ye	ar			(b) End of Y	ear
a Total plan assets	7a		196	5597				232155
b Total plan liabilities	7b		405	978	-			0
C Net plan assets (subtract line 7b from line 7a)	7с			619				232155
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	unt				(b) Total	
(1) Employers	8a(1)		8	3537				
(2) Participants	8a(2)		28	139				
(3) Others (including rollovers)	1 1							
b Other income (loss)				-140				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							36536
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d							
e Certain deemed and/or corrective distributions (see instructions)	1 1							
f Administrative service providers (salaries, fees, commissions)	8f							
g Other expenses	8g							
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							0
i Net income (loss) (subtract line 8h from line 8c)	8i							36536
j Transfers to (from) the plan (see instructions)	·· 8j							
Part IV Plan Characteristics								
B If the plan provides welfare benefits, enter the applicable welfare Part V Compliance Questions	feature code	es from the List of Pla	n Chara	acterist	ic Cod	les in the	instructions	:
10 During the plan year:				Yes	No	N/A	Am	nount
Was there a failure to transmit to the plan any participant contrib described in 29 CFR 2510.3-102? (See instructions and DOL's Program)	Voluntary Fig	duciary Correction	10a		X			
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?								25222
d Did the plan have a loss, whether or not reimbursed by the plan's			10c	X				25000
by fraud or dishonesty?			10d		X			
Were any fees or commissions paid to any brokers, agents, or of carrier, insurance service, or other organization that provides sor the plan? (See instructions.)	me or all of t	he benefits under	10e	X				253
f Has the plan failed to provide any benefit when due under the plan			10f		Χ			
g Did the plan have any participant loans? (If "Yes," enter amount	as of year er	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		X			
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.10			10i					
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 requirer 5500) and line 11a below)								Yes No
11a Enter the unpaid minimum required contribution for all years from	n Schedule S	SB (Form 5500) line 4	0			11a		
12 Is this a defined contribution plan subject to the minimum funding	g requireme	nts of section 412 of t	he Cod	e or se	ction 3	302 of El	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		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			telephone		a 11 0
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 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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

Revenue Code (the Code).

OMB Nos, 1210-0110 1210-0089

2015

This Form is Open to **Public Inspection**

Part I		t Identification Information				
For calend	lar plan year 2015 or t	fiscal plan year beginning	01/01/2015	and ending	12/31/	2015
A This re	turn/report is for:	☑ a single-employer plan ☐ a one-participant plan	a multiple-employer plist of participating en a foreign plan	plan (not multiemployer) mployer information in a	(Filers checking to coordance with the	his box must attach a form instructions)
			a loreign plan			
B This ret	urn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retu	rn/report (less than 12 n	nonths)	
C Check	box if filing under:	Form 5558	automatic extension		DFVC	program
	r	special extension (enter descr	• •			
Part II		ormation—enter all requested inf	ormation			
1a Name SMALL (CE, LTD. 401(K) PLAN			1b Three-digit plan numb (PN) ▶	
					1c Effective d 01/01/2	
Mailing	g address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.O	. Box)			dentification Number
SMALL	town, state or proving CAR PERFORMA	ce, country, and ZIP or foreign posta NCE, LTD.	ıl code (if foreign, see inst	tructions)	2c Sponsor's	telephone number
1403 3	34th Ave. E.					ode (see instructions)
Fife		WA 98424			811110	
	dministrator's name a	MA 98424 nd address XSame as Plan Spons	or,		3b Administrat	tor's EIN
					20 11 111	
					3C Administrat	tor's telephone number
4 If the r	name and/or EIN of th	e plan sponsor has changed since t	he last return/report filed	for this plan, enter the	4b EIN	
name, a Spons	, EIN, and the plan nu	mber from the last return/report.		•	4c PN	
5a Total r	number of participants	at the beginning of the plan year				8
		at the end of the plan year				7
C Number	er of participants with	account balances as of the end of the	he plan vear (defined ben	efit plans do not	5c	
		rticipants at the beginning of the pla			5d(1)	5
		articipants at the end of the plan yea			5d(2)	6
e Numb	er of participants that	terminated employment during the	plan year with accrued be	enefits that were less	-	
Caution: A	penalty for the late	or incomplete filing of this return	report will be assessed	unless reasonable car	use is established	d. 1
SB or Sche	alties of perjury and of dule MB completed a rue, correct, and com	ther penalties set forth in the instruct nd signed by an enrolled actuary, as plete	ions, I declare that I have s well as the electronic ve	examined this return/re rsion of this return/repor	port, including, if a t, and to the best o	pplicable, a Schedule of my knowledge and
SIGN	Bon	V. A.	7/13/201	BRIAN V. STEE	T.	
HERE	Signature of plan a	administrator	Data	4		
SIGN	orginature or plan a	diministrator	Date	Enter name of individ	lual signing as plar	administrator
HERE	Signature of emplo	over/plan sponsor	Date	Enter name of individ	ual cigaina ao ami	loues es alea en escara
Preparer's	name (including firm r	name, if applicable) and address (inc	clude room or suite number	er)	Preparer's teleph	oloyer or plan sponsor
		CO-W-00/C04105		o ore petit		

	Form 5500-SF 2015		Page 2					
b	Were all of the plan's assets during the plan year invested in eligible. 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 cannulation plan is a defined benefit plan in it accurately under the PRCC in	an independ and condition ot use For	dent qualified public a ons.) m 5500-SF and mus	ccount t instea	ant (IQ	PA)	1 5500.	X Yes No
_	If the plan is a defined benefit plan, is it covered under the PBGC in	surance pr	ogram (see ERISA se	ection 4	021)?	······ L	yes [No Not determined
	rt III Financial Information	100						
7_	Plan Assets and Liabilities	P4 1	(a) Beginning			_	i i	(b) End of Year
$\overline{}$	Total plan assets	7a		1	9659	_		232155
	Total plan liabilities	7b		- 1	97	-		0.20155
	Net plan assets (subtract line 7b from line 7a)	7c			9561	9		232155
_ <u>8</u> _a	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:	100 11 10	(a) Amou	unt		+		(b) Total
a	(1) Employers	8a(1)			853	7		
	(2) Participants	8a(2)			2813	9	Maria Maria	
	(3) Others (including rollovers)	8a(3)				" [
b	Other income (loss)	8b			-14	0		
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				Щ		36536
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d						
е	Certain deemed and/or corrective distributions (see instructions)	8e					AL DATE	
f	Administrative service providers (salaries, fees, commissions)	8f					1.00	
g	Other expenses	8g				1		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						0
i	Net income (loss) (subtract line 8h from line 8c)	8i	7					36536
j	Transfers to (from) the plan (see instructions)	8j				1		
Pa	rt IV Plan Characteristics							•
9a	If the plan provides pension benefits, enter the applicable pension	feature cod	es from the List of Pla	an Cha	racteri	stic Co	odes in th	ne instructions:
	2A 2E 2F 2G 2J 2K 2T 3D							
В	If the plan provides welfare benefits, enter the applicable welfare fe	eature code	s from the List of Plai	n Chara	acterist	ic Co	des in the	instructions:
Par	t V Compliance Questions							
10	During the plan year:				Yes	No	N/A	Amount
a		oluntary Fig	duciary Correction	10a	100	х		Amount
b	Were there any nonexempt transactions with any party-in-interest	? (Do not ir	clude transactions			х		
	reported on line 10a.)			10b				
c	Was the plan covered by a fidelity bond?			10c	Х		2 = 511	25000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		Х		
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.)	er persons e or all of the	ne benefits under		х			253
	carrier, insurance service, or other organization that provides som the plan? (See instructions.)	er persons e or all of t	ne benefits under	10e	х	х		253
f	carrier, insurance service, or other organization that provides som the plan? (See instructions.)	er persons e or all of the	ne benefits under	10e 10f	х	х		253
	carrier, insurance service, or other organization that provides som the plan? (See instructions.)	er persons e or all of the n?s s of year er	ne benefits under	10e 10f 10g	х	X X		253
f	carrier, insurance service, or other organization that provides som the plan? (See instructions.)	er persons e or all of the n? s of year er (See instruction ne required	ne benefits under	10e 10f 10g 10h	х	Х		253
f	carrier, insurance service, or other organization that provides som the plan? (See instructions.). Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (2520.101-3.) If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	ner persons e or all of the or	ne benefits under id.) stions and 29 CFR notice or one of the	10e 10f 10g 10h	х	Х		253
f g h	carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ner persons e or all of the or	ne benefits under id.) stions and 29 CFR notice or one of the	10e 10f 10g 10h	х	Х		253
f	carrier, insurance service, or other organization that provides som the plan? (See instructions,)	ne required 1-3errs? (If "Y	ne benefits under	10e 10f 10g 10h 10i 10j	nplete	X	dule SB (I	Form
f g h i j Parl	carrier, insurance service, or other organization that provides som the plan? (See instructions.). Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount as If this is an individual account plan, was there a blackout period? (2520.101-3.)	er persons e or all of the content o	ne benefits under id.) ctions and 29 CFR notice or one of the	10e 10f 10g 10h 10i 10j	nplete	XXX	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>	Form

12.0	Form 5500-SF 2015 Page 3 -				
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)				
a	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, argranting the waiver	d enter Da		the letter r	uling
1f	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.				
b	Enter the minimum required contribution for this plan year	12	b		
c	Enter the amount contributed by the employer to the plan for this plan year	12	С		
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)	120	d		
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?		Y	es 🛛 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 under the of the PBGC?	control		Yes X	No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)				
	13c(1) Name of plan(s): 13c	2) EIN(s)	13c(3)	PN(s)
Part					
14a	Name of trust	141	Trust's E	IN	
14c	Name of trustee or custodian	14	d Trustee' telephor	s or custod	ian's
14c		14			ian's
Par					ian's
Par 15a	t IX IRS Compliance Questions		Yes Design- based safe harbor method	No	P/ACP
15a	IRS Compliance Questions Is the plan a 401(k) plan?		Yes Design- based safe harbor method	No ☐ AD	P/ACP
Par 15a 15b 15c	Is the plan a 401(k) plan?		Yes Design- based safe harbor method	No AD AV	P/ACP
Par 15a 15b 15c	Is the plan a 401(k) plan?		Yes Design- based safe harbor method Yes Ratio percentage	No AD AV	P/ACP
15a 15b 15c 16a 16b	Is the plan a 401(k) plan?		Yes Design- based safe harbor method Yes Ratio percentage test	No AD Av be	P/ACP
15a 15b 15c 16a 16b 17a 17b	Is the plan a 401(k) plan?	D	Yes Design- based safe harbor method Yes Ratio percentage test Yes Yes Cable code	No AD AD AV Be No No No (See	P/ACP st erage nefit test N/A instructions
15a 15b 15c 16a 16b 17a 17b	Is the plan a 401(k) plan?	D	Yes Design- based safe harbor method Yes Ratio percentage test Yes Yes Cable code favorable	No AD	P/ACP st erage nefit test N/A instructions
15a 15b 15c 16a 16b 17a 17b 17c	Is the plan a 401(k) plan?	D	Yes Design- based safe harbor method Yes Ratio percentage test Yes Yes Cable code favorable	No AD	P/ACP st erage nefit test N/A instructions
15a 15b 15c 16a 16b 17a 17b 17c	Is the plan a 401(k) plan?	me applic	Yes Design- based safe harbor method Yes Ratio percentage test Yes Yes Cable code favorable	No AD	P/ACP st erage nefit test N/A instructions
15a 15b 15c 16a 16b 17a 17c 17d 18	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)? 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)(iii))? Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): 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 Enter the 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 is sutadvisory letter, enter the date of that favorable letter and the letter's serial number. If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date 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 been	ne applicipect to a	Yes Design- based safe harbor method Yes Ratio percentage test Yes Yes Cable code favorable	No AD AD AV BE NO NO COMBO COM	P/ACP st erage nefit test N/A instructions
15a 15b 15c 16a 16b 17a 17c 17d 18	Is the plan a 401(k) plan? 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)? 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))? Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): 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 Enter the 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 is suffadvisory 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 date 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 been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	ne application of the p	Yes Design- based safe harbor method Yes Ratio percentage test Yes Cable code favorable clan's last favorable Yes	No Av De No N	P/ACP st erage nefit test N/A instructions