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.

OMB Nos. 1210-0110 1210-0089

2015

This Form is Open to Public Inspection

Pa	rt I An	nual Report I	dentification Information	1							
For c	alendar pla	n year 2015 or fis	cal plan year beginning 01/01/2	2015 and ending 12	2/31/20	015					
A T	his return/re	eport is for:	a single-employer plan a one-participant plan	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 Th	nis return/re	port is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	e final return/report short plan year return/report (less than 12 months)						
C C	heck box if	filing under:	Form 5558 special extension (enter description)	automatic extension DFVC program							
Par	rt II Ba	sic Plan Infor	rmation—enter all requested in	formation							
1a 1	Name of pla	n	CES RETIREMENT PLAN		1b	Three-digit plan number (PN)	001				
					1c	Effective date of 01/0	plan 1/1996				
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) 91-1215507						
RILLIUM EMPLOYMENT SERVICES			an observations (in total series)	2c	Sponsor's teleph 253-73	none number 85-1553					
	JBURN WA RN, WA 980	Y NORTH, SUITE 102	В		2d	Business code (,				
3а г	Plan admini:	strator's name and	d address XSame as Plan Spons	SOT.		Administrator's E	EIN elephone number				
			plan sponsor has changed since ober from the last return/report.	the last return/report filed for this plan, enter the	4b	EIN					
as	Sponsor's n	ame			4c						
5a	Total numb	er of participants a	at the beginning of the plan year		5	a	59				
b ·	Total numb	er of participants a	at the end of the plan year		5	b	64				
				the plan year (defined benefit plans do not	5		46				
d(1	l) Total nun	nber of active part	icipants at the beginning of the pl	lan year	5d	(1)	40				
d(2	2) Total nur	nber of active par	ticipants at the end of the plan ye	ar	5d	(2)	55				
	than 100%	vested		e plan year with accrued benefits that were less	5		0				
Unde SB o	er penalties r Schedule	of perjury and oth	er penalties set forth in the instruct d signed by an enrolled actuary, a	n/report will be assessed unless reasonable cau ctions, I declare that I have examined this return/report as well as the electronic version of this return/report	port, ir	ncluding, if applic					

SIGN HERE

Filed with authorized/valid electronic signature.

Signature of plan administrator

Date

Enter name of individual signing as plan administrator

Signature of employer/plan sponsor

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

Preparer's telephone number

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

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 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 under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cannot be a continuous or the continuous or the plan cannot be a continuous or the cont	an independent	dent qualified public a	ccount	ant (IQ	PA)			X Yes X	No No
c If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pr	ogram (see ERISA se	ection 4	021)?		Yes	No	Not determin	ied
Part III Financial Information	7								
7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	of Year	
a Total plan assets	. 7a		1652					1028897	
b Total plan liabilities	. 7b		4050	0	-			4000007	
C Net plan assets (subtract line 7b from line 7a)	. 7с		1652	2154			4	1028897	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	unt				(b) T	otai	
(1) Employers	. 8a(1)		113	3953					
(2) Participants	. 8a(2)		133	3066					
(3) Others (including rollovers)	. 8a(3)			760					
b Other income (loss)	. 8b		30)801					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c							278580	
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d		901	107					
e Certain deemed and/or corrective distributions (see instructions)	. 8e								
f Administrative service providers (salaries, fees, commissions)	. 8f			730					
g Other expenses	. 8g								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h							901837	
i Net income (loss) (subtract line 8h from line 8c)	. 8i							-623257	
j Transfers to (from) the plan (see instructions)	. 8j								
Part IV Plan Characteristics									
B If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare for the pla	feature code	es from the List of Pla	n Chara	acterist	ic Cod	les in the	instructi	ons:	
10 During the plan year:				Yes	No	N/A		Amount	
a Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's Norgram)	√oluntary Fi	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?			10c	X				20	0000
d Did the plan have a loss, whether or not reimbursed by the plan's	s fidelity bon	d, that was caused			X			20	0000
by fraud or dishonesty? Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides son the plan? (See instructions.)	her persons ne or all of t	by an insurance he benefits under	10d 10e		X				
f Has the plan failed to provide any benefit when due under the plan					Х				
			10f		-				
g Did the plan have any participant loans? (If "Yes," enter amount ah If this is an individual account plan, was there a blackout period?	•	,	10g		X				
2520.101-3.)	•		10h		X				
i If 10h was answered "Yes," check the box if you either provided t 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			,			<u> </u>			
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						11a	-	<u> </u>	
12 Is this a defined contribution plan subject to the minimum funding						302 of EF	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	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								
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		
Number of trustee of sustainant					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)-	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 Benefil Guaranty Corporation

Short Form Annual Return/Report of Small Employee Benefit Plan

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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

	12/31/2							
A This return/report is for:		2015						
a one-participant plan	ating employer information in accordance with the form instruc							
B This return/report is the first return/report the final return/report								
an amended return/report a short plan year return/report (less than 12 mo	onths)							
C Check box if filling under:	Пъпио							
	☐ ptvc	orogram						
special extension (enter description)								
Part II Basic Plan Information—enter all requested information								
1a Name of plan	1b Three-digit							
Trillium Employment Services Retirement Plan	plan numbe	r 001						
-	(PN)							
	1c Effective da 01/01/1							
20 Discoursed some (excluse if few a simple exculeres plan)								
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)	(EIN) 91-	lentification Number						
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)								
TRILLIUM EMPLOYMENT SERVICES		elephone number						
-	253-735							
201 AUBURN WAY NORTH, SUITE B	541990	ode (see instructions)						
	241220							
AUBURN WA 98002								
3a Plan administrator's name and address XSame as Plan Sponsor.	3b Administrator's EIN							
The first definition date of the first operators	oo / tallillillottat	31 0 2114						
	3c Administrat	or's telephone number						
	41							
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the	4b EIN							
name, EIN, and the plan number from the last return/report.								
name, EIN, and the plan number from the last return/report. a Sponsor's name	4c PN							
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a	59						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year	4c PN	59 64						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c Number of participants with account balances as of the end of the plan year (defined benefit plans do not	4c PN 5a	64						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	4c PN 5a 5b 5c	64 46						
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name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants that terminated employment during the plan year with accrued benefits that were less	4c PN 5a 5b 5c 5d(1)	64 46 40 55						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year b Total number of participants at the end of the plan year c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	4c PN 5a 5b 5c 5d(1) 5d(2) 5e	64 46 40 55						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establishe	64 46 40 55						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisherort, including, if a	64 46 40 55 0						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a part of the best of the set of	64 46 40 55 0						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a part of the best of the set of	64 46 40 55 0						
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name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a, and to the best of a selection of the	46 40 55 0 1. pplicable, a Schedule of my knowledge and						
name, EIN, and the plan number from the last return/report. Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a and to the best of th	64 46 40 55 0 1. pplicable, a Schedule of my knowledge and administrator						
name, EIN, and the plan number from the last return/report. a Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a, and to the best of a selection of the	64 46 40 55 0 1. pplicable, a Schedule of my knowledge and administrator						
name, EIN, and the plan number from the last return/report. Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a and to the best of th	64 46 40 55 0 1. pplicable, a Schedule of my knowledge and administrator						
name, EIN, and the plan number from the last return/report. Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a and to the best of th	64 46 40 55 0 1. pplicable, a Schedule of my knowledge and administrator						
name, EIN, and the plan number from the last return/report. Sponsor's name 5a Total number of participants at the beginning of the plan year	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is establisher ort, including, if a and to the best of th	64 46 40 55 0 1. pplicable, a Schedule of my knowledge and administrator						

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	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	ant (IQI	PA)			X Y	es No			
	If you answered "No" to either line 6a or line 6b, the plan cannot	ot use Fo	rm 5500-SF and must	instea	d use	Form	5500.		, –	ш
	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA se	ction 4	021)? .		Yes _	No [Not det	ermined
a	rt III Financial Information Plan Assets and Liabilities		(a) Basinnina	, of Vo		Т		#NF	1 - £ V	
2		70	(a) Beginning	1,65		1		(b) End	of Year	028,897
_	Total plan assets	7a 7b		1,00	2,15.	1			Τ, (020,091
	Net plan assets (subtract line 7b from line 7a)	7c		1,65	2.15	4			1 = (028,897
	100	70			2,15	╁		(6.1	1/	020,057
a a	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amou	int				(a)	Total	
_	(1) Employers	8a(1)		11	3,95	3				
	(2) Participants	8a(2)		13	3,06	6		4.31	V. LIT	
	(3) Others (including rollovers)	8a(3)			76	0	CILI			
b	Other income (loss)	8b		3	0,80	1				
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							2	278,580
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		90	1,10	7				
е	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f			73	0		100		
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							9	901,837
i	Net income (loss) (subtract line 8h from line 8c)	8i							- 6	623,257
j	Transfers to (from) the plan (see instructions)	8j								
² a	rt IV Plan Characteristics									
)a	If the plan provides pension benefits, enter the applicable pension 2M 2G 2A 2K	feature co	odes from the List of Pla	an Cha	racteris	tic Co	des in th	ne instru	ictions:	
В	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acteristi	c Cod	es in the	e instruc	tions:	
ar	t V Compliance Questions									-
0	During the plan year:				Yes	No	N/A		Amour	nt
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	oluntary F	Fiduciary Correction	400		х				
b	Program) Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not	include transactions	10a 10b		Х				
_					х		-			200 00
C				10c	Λ		_			200,00
d	by fraud or dishonesty?			10d		X				
e	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		х				
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year o	end.)	10g		Х				
_	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instru	uctions and 29 CFR	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	he require	d notice or one of the	10i				1/1		12

	DIG	10j				
Part	VI	Pension Funding Compliance				
11		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedu)) and line 11a below)	ıle SB ((Form	Yes	No
11a	Ente	er the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40	11a			
12	ls th	nis a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 3	02 of E	RISA?	Yes	X No

f

Part IV

Part V

10

Did the plan trust incur uprelated business tayable income?

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	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
a	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								
lf_y	ou 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	12b							
	Inter the amount contributed by the employer to the plan for this plan year	12c							
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 \	/II 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 under the co of the PBGC?			Yes 🗓 1	٧o				
	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)								
1	3c(1) Name of plan(s): 13c(2) E	EIN(s)		13c(3) P	N(s)				
ile.									
Part	VIII Trust Information								
14a N	lame of trust	14b Trust's EIN							
14c	Name of trustee or custodian	14d Trustee's or custodian's telephone number							
Part	IX IRS Compliance Questions								
15a	Is the plan a 401(k) plan?	Ye	S	No					
	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)?	ba ha	esign- sed safe arbor ethod	ADP/ACP test					
	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))?	Ye		No					
	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):		atio rcentage st		rage efit test				
	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?	Ye		No					
	Has the plan been timely amended for all required tax law changes?	Ye		No	N/A				
-	Date the last plan amendment/restatement for the required tax law changes was adopted								
	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject advisory letter, enter the date of that favorable letter and the letter's serial number				or				
	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of determination letter .	the plai	n's last favo	orable					
	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)?	Yes	3	No					
19	Were in-service distributions made during the plan year?	Ye	s	No					
	If "Yes," enter amount	19							
	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)?	Ye	S	No	□ N/A				