Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

SIGN

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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

P	art I Ann	ual Report Id	lentification Information				
Fo	r calendar plan	ear 2015 or fisca	al plan year beginning 01/01/2	2015 and ending 12	2/31/201	5	
Α	This return/repo	ort is for:	a single-employer plan a one-participant plan	a multiple-employer plan (not multiemployer) list of participating employer information in ac a foreign plan		-	
В	This return/repo	rt is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	onths)		
С	Check box if fili	ng under:	Form 5558 special extension (enter descr	automatic extension		DFVC progr	am
Р	art II Bas	ic Plan Inforn		formation			
1a	Name of plan PAINTING CO.				р	hree-digit lan number	001
					1c E	Effective date of 01/0	plan 1/2015
	Mailing addres	ss (include room, tate or province,	r, if for a single-employer plan) apt., suite no. and street, or P.O country, and ZIP or foreign posta	D. Box) al code (if foreign, see instructions)	(1	Sponsor's telep	ication Number 515316 hone number 63-2759
	WASECA AVE. RINGTON, RI 0	2806			2d B	susiness code (2383	see instructions)
3a	I Plan administr	ator's name and	address 🏻 Same as Plan Spons	sor.		.dministrator's f	elephone number
4			olan sponsor has changed since to be from the last return/report.	the last return/report filed for this plan, enter the	4b E	EIN	
а	Sponsor's nan	ne			4c F	N	
5a	Total number	of participants at	the beginning of the plan year		5a		3
b	Total number	of participants at	the end of the plan year		5b		3
С	•	•	count balances as of the end of	the plan year (defined benefit plans do not	5с		2
C	l(1) Total numb	er of active partic	pants at the beginning of the plants	an year	5d(1)	3
c	l(2) Total numb	er of active partic	cipants at the end of the plan yea	ar	5d(2	2)	3
	than 100% v	ested		plan year with accrued benefits that were less	5e		0
				n/report will be assessed unless reasonable cau			
SB	or Schedule MI		signed by an enrolled actuary, a	ctions, I declare that I have examined this return/re is well as the electronic version of this return/report			

07/19/2016

Date

Date

ROBERT MACLEA

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

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

Filed with authorized/valid electronic signature.

Signature of plan administrator

Signature of employer/plan sponsor

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b ,	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 under 29 CFR 2520.104-46? (See instructions on waiver eligibility of If you answered "No" to either line 6a or line 6b, the plan cann	an indeper and condit ot use Fo	ndent qualified public a ions.)rm 5500-SF and mus	account t instea	ant (IQ	PA) Form	5500.		X	Yes [No No
C	f the plan is a defined benefit plan, is it covered under the PBGC ir	nsurance p	rogram (see ERISA se	ection 4	021)? .		Yes	No	Not	determi	ned
Par	t III Financial Information	1	Γ			-					
<u>7</u> i	Plan Assets and Liabilities		(a) Beginning	g of Ye				(b) End	d of Ye		
	Total plan assets	7a			0					48534	+
	Fotal plan liabilities Interplan assets (subtract line 7b from line 7a)	7b 7c			0					48534	1
	ncome, Expenses, and Transfers for this Plan Year	76	(a) Amou	ınt	0			(b)	Total	4000-	
	Contributions received or receivable from:		(a) Alliot	arit.				(6)	TOtal		
	1) Employers	8a(1)									
	2) Participants	8a(2)		48	000						
	3) Others (including rollovers)	8a(3)			534						
	Other income (loss)	8b 8c			554					48534	1
	Benefits paid (including direct rollovers and insurance premiums	80								1000	
	o provide benefits)	8d									
<u>e</u> (Certain deemed and/or corrective distributions (see instructions)	8e									
f /	Administrative service providers (salaries, fees, commissions)	8f									
	Other expenses	8g									
	Fotal expenses (add lines 8d, 8e, 8f, and 8g)	i e)
	Net income (loss) (subtract line 8h from line 8c)	8i								48534	-
Part	Transfers to (from) the plan (see instructions) Plan Characteristics	8j									
В	If the plan provides pension benefits, enter the applicable pension 2A 2E 2J 2K 2F 2G 3D 2T 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 pension and the plan provides welfare benefits, enter the applicable pension and the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits and the plan provides welfare benefits a									:	
Part 10	V Compliance Questions During the plan year:				Yes	No	N/A		A		
a	Was there a failure to transmit to the plan any participant contributescribed in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a	163	X	IVA		Ame	ount	
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X					
С	Was the plan covered by a fidelity bond?			10c		X					
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bo	nd, that was caused	10d		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		Χ					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year	end.)	10g		Χ					
h	If this is an individual account plan, was there a blackout period? 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?			10j			X				
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Yes	No
	Enter the unpaid minimum required contribution for all years from		· · · · · · · · · · · · · · · · · · ·						<u> </u>	F	
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of t	he Cod	e or se	ction	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 brought under the of the PBGC?						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)?		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

OMB Nos. 1210-0110 1210-0089

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

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2015

This Form is Open to Public Inspection

 Complete all entries in accordance with the instructions to the Form 5500-SF. Annual Report Identification Information For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015 X a single-employer plan a multiple-employer plan (not multiemployer). (Filers checking this box must attach a A This return/report is for: list of participating employer information in accordance with the form instructions) a one-participant plan a foreign plan 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 months) C Check box if filing under: Form 5558 automatic extension DFVC program special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit RM Painting Co., Inc. 401k plan number COOL (PN) 🕨 1c Effective date of plan 01/01/2015 2a Plan sponsor's name (employer, if for a single-employer plan) 2b Employer Identification Number 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) (EIN) 05-0515316 RM Painting Co. Inc 2c Sponsor's telephone number 401-263-2759 254 Waseca Ave. 2d Business codo (see instructions) 238300 Barrington RΊ 3a Plan administrator's name and address XSame as Plan Sponsor. 3b Administrator's EIN 3C Administrator's telephone number 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/roport. 4b EIN a Sponsor's name 4c PN 5a Total number of participants at the beginning of the plan year..... 5a 3 b Total number of participants at the end of the plan year Number of participants with account balances as of the end of the plan year (defined benefit plans do not 3 complete this itom) 5c 2 d(1) Total number of active participants at the boginning of the plan year 5d(1) d(2) Total number of active participants at the end of the plan year..... 3 5d(2) Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vosted. Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. 0 Under penaltics of perjuly 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 to the best of my knowledge and SIGN Robert MacLea HERE Signature of plan administrator Enter name of individual signing as plan administrator SIGN HERE Signature of employer/plan sponsor Proparer's name (including firm name, if applicable) and address (include room or suite number) Enter name of individual signing as employer or plan aponsor Proparer's telephone number

_	Form 5500-SF 2015		Page 2								
	Were all of the plan's assets during the plan year invested in eligical Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-467 (See instructions on waiver eligibility if you answered "No" to either line 6a or line 6b, the plan can	i an indepo and cond not use F	endent qualified public litions.) orm 5500-SF and mu	accou	ntant (I 	QPA)		•••••	X X	Yes Yes	
	if the plan is a defined benefit plan, is it covered under the PBGC i	nsurance	program (see ERISA	section	4021):)	∏ Yes	Пио	Not	detern	nined
<u>P</u> ;	irt III Financial Information								Ш		
	Plan Assets and Liabilities		(a) Beginni	ng of Y	ear			(b) Er	d of Yo		
<u>a</u>	Total plan assets	. 7a				0	*******	(2) =:			8,534
_ <u>D</u>	Total plan liabilities	. 7b		****			*****		*****		
8	Net plan assets (subtract line 7b from line 7a)	. 7c				0				4	8,534
_	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:	<u> </u>	(a) Ame	ount				(b) Total		
	(1) Employers	. 8a(1)									"
	(2) Participants	. 8a(2)			18,0	00					
	(3) Others (Including rollovers)	. 8a(3)	" "		10,0						
_ <u>b</u>	Other Income (loss)	. 8b	""		5:	34					
_ <u>c</u>	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c		,			****		744	4 8	3,534
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)							""			.,
e	Certain deemed and/or corrective distributions (see instructions)	8d 8e	·								
f	Administrative service providers (salaries, fees, commissions)	8f	·	"""							
<u>g</u>	Other expenses	8g				-					
<u> </u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				+					
	Net Income (loss) (subtract line 8h from line 8c)	Ri			1111	┪┈		***			0 3,534
<u> j</u>	Transfers to (from) the plan (see instructions)	8j			*****	+		""		- 40	, 554
	t IV Plan Characteristics			-				***			
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2J 2K 2F 2G 3D 2T	foature co	des from the List of P	lan Cha	racteri	stic C	odes in	the instr	uctions:		
	If the plan provides wolfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Char	acterisi	tic Co	des in ti	he instruc	tions:		
Par	V Compliance Questions	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	****		****		***				
10	During the plan year:		****	-	Yes	No	N/A	T'''			
a	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's V. Program)	objetaci 🗆	identia ma 🗠		1.00	Ţ,	1,4/4	-	Amo	ant	
b	Wore there any nonexempt transactions with any party-in-Interest reported on line 10a.)	3 /Danuari		10a 10b		x					
¢	Was the plan covered by a fidelity bond?			-	 	x	 				
đ	Did the plan have a loss, whether or not reimburged by the state of	M. 4 - F24 - 1	4 -4	10c		-	<u> </u>				
	by indicate of dishonesty?			10d		Х					
	Were any fees or commissions paid to any brokers, agents, or other carrier, insurance service, or other organization that provides some the plan? (Soe instructions.)	er persons	by an insurance	10-		х			•		
f	Has the plan falled to provide any benefit when due under the plan	7	***************************************	10e	-						
g	Did the plan have any participant loans? (If "Yos," enter amount as	Of Vent of	-d \	101		х					
h	If this is an individual account plan, was there a blackout period? (\$ 2520.101-3.)	See Instruc	ctions and 29 CFR	10g		x			·		
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10h 10i				···-			
j	Did the plan trust incur unrolated business taxable income?						x				
art '	VI Pension Funding Compliance	"".		10j	1	1					
	is this a defined benofit plan subject to minimum funding requireme 5500) and line 11a below)						ule SB (Form		/es [
	- The empare minimum required contribution for all years from S	chedule S	B (Form 5500) line 40)			440		<u> </u>	us	No
12	is this a defined contribution plan subject to the minimum funding re	equiromen	its of section 412 of th	e Codo	Of sec	tion 2	02 of E	PISAS		es X	No
	"""	.,,,,,			J. 544	4011	OZ OI GI	11-4-11	Ш'	23 V	

		Form 5500-SF 2015 Page 3 -				
	(If	"Yes," complete line 12a or lines 12b, 12c, 12d, and 12c below, as applicable.)		T		
	a Ifa	walver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and	enter th	e date of t	the letter r	ulina
		AAAAA	Day		Year	
	b Ente	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	T	*		····
	~ =	or the minimum required contribution for this plan year	12b			
_	d Sul	or the amount contributed by the employer to the plan for this plan year	12¢			
	1105	otract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a pative amount)	12d			
<u> </u>	e wii	the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No [N/A
-	t VII	Plan Terminations and Transfers of Assets			***************************************	
	a Has	s a resolution to terminate the plan been adopted in any plan year?		Yes	s XI No	
) We	es," enter the amount of any plan assets that reverted to the employor this year	13a			
		re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the c			Yes X	No
	whi	ch assets or liabilities wore transferred. (See instructions.)	·		""	
	13c(1) Name of plan(s): 13c(2)	ElN(s)		13c(3)	PN(s)
Par	t VIII	Trust Information				
		o of trust				
			14b T	rust's EIN	l	
140	: Nan	ne of trustee or custodian	14d	Trustee's	or custodi:	an's
				telephone		
Par	rt IX	IRS Compliance Questions				
15a	a Isth					
			Пи			
		e plan a 401(k) plan?	Yes		∏ No	
	If "Ye mate	es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas	sign- sed safe bor	No ADF	/ACP
	If "Ye matc If the testin	es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De ba: har	sign- sed safe bor thod	ADF	/ACP
	If "Ye matc If the testin	es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas har me	sign- sed safe bor thod	ADF	/ACP
15c	If "Ye mate If the testin 2(a)(e plan a 401(k) plan? es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas har me	sign- sed safe rbor thod	ADF test	
15c	If "Ye mate if the testin 2(a)(;	e plan a 401(k) plan? es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year g method" for nonhighly compensated employees (Treas, Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2)(ii))? k the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b);	De bas har me	sign- sed safe bor thod tio contage	ADF test	/ACP rage shit test
15c 16a 16b	If "Ye mate testin 2(a)(3) Check Does this p	e plan a 401(k) plan? es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas har me	sign- sed safe rbor thod tio contage	ADF test	rage
15c 16a 16b 17a	If "Ye matc If the testin 2(a)(i) Chec Does this p	e plan a 401(k) plan? es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year ag method" for nonhighly compensated employees (Treas, Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2)(ii))? k the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	De bas har me Yes	sign- sed safe bor thod thod tio contage	ADF test	rage
15a 16a 16b 17a 17b	If "Ye mate testin 2(a)() Chec Does this p Has ti	es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas hard hard hard hard hard hard hard hard	sign- sed safe rbor thod tio contage t	ADF test No Ave bend No No Scelin	rage efit test
16a 16b 17a 17b 17c	If "Ye match the sting 2(a)(). Chech Does this posterior tax if the advise advise match the matc	es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas had	sign- sed safe rbor thod tio contage t	ADF test No Ave bend No No See in	rage efit test
15c 16a 16b 17a 17b 17c	If "Ye matc testin 2(a)(3) Chec Does this p Has ti Date for tax If the advise of the determinate.	es," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	De bas had	sign- sed safe rbor thod tio contage t	ADF test No Ave bend No No See in	rage efit test
15c 16a 16b 17a 17b 17c 17d	If "Ye matc if the testin 2(a)(i) Check this p Does this p Date for tax if the advise determined in the made	e plan a 401(k) plan? s." how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year ig method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(i))? It is the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	De bas had	sign- sed safe rbor thod tio contage t	ADF test No Ave bend No No See in	rage efit test
15c 16a 16b 17a 17c 17d 18	If "Ye matc testin 2(a)(3) Chec Does this p Has the for tax of the advise of the determination where	e plan a 401(k) plan? s." how does the 401(k) plan satisfy the nondiscrimination requirements for employee deforrals and employor hing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year gmethod" for nonhighly compensated employees (Treas, Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2)(ii))? It is plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining lan with any other plans under the permissive aggregation rules? The plan been timely amended for all required tax law changes? The last plan amendment/restatement for the required tax law changes was adopted Enter the a striat plan and adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject and the letter's serial number plan is an individually-designed plan and received a favorable determination lotter from the IRS, enter the date of the plan is an individually-designed plan and received a favorable determination lotter from the IRS, enter the date of the plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been a plan service distributions made during the plan year? Inservice distributions made during the plan year?	De bas har me	sign- sed safe rbor thod tio contage t c code orable IRS	ADF test No Ave bendered No No Section Contable	rage efit test
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