## 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

Part I	Annual Repor	rt Identification Information							
For calend	dar plan year 2015 or	fiscal plan year beginning 01/01/2015		and ending 12	2/31/2015				
<b>A</b> This re	eturn/report is for:		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						
71 1111010	Adminispert is for:								
<b>B</b> This ret	turn/report is	the first return/report	the final return/report						
		an amended return/report	short plan year retu	rn/report (less than 12 mo	onths)				
C Check	box if filing under:	片	automatic extension DFVC progra						
		special extension (enter description	<u>,                                      </u>						
Part II		ormation—enter all requested informa	tion						
1a Name			1b Three-	J					
M. SALMO	M. SALMON ORTHODONTICS, PC - DEFERRED PROFIT SHARING PLAN				plan nu (PN)				
						ve date of plan 02/01/1978			
2a Plan s	sponsor's name (emp	loyer, if for a single-employer plan)			2h Employ				
Mailin	g address (include ro	om, apt., suite no. and street, or P.O. Box			<b>2b</b> Employer Identification Number (EIN) 16-1080386				
	r town, state or provir I ORTHODONTICS, I	nce, country, and ZIP or foreign postal cod	le (if foreign, see inst	tructions)	2c Sponsor's telephone number				
IVI. SALIVION	OKTHODONTICS, I				585-344-0775				
EA DATAVIA	A CITY CENTRE				2d Busines	ss code (see instructions)	)		
	A CITY CENTRE IY 14020-2168				621210				
3a Plan a	administrator's name	and address XSame as Plan Sponsor.			<b>3b</b> Adminis	strator's EIN			
					3c Adminis	strator's telephone number	er		
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the					<b>4b</b> EIN	16-1080386			
name, EIN, and the plan number from the last return/report.				, ,					
a Sponsor's name BROWN, DEENEY & TRIFTSHAUSER, DDS, PC					4c PN	001			
<b>5a</b> Total	5a Total number of participants at the beginning of the plan year				5a		8		
<b>b</b> Total number of participants at the end of the plan year					5b		8		
C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)				· ·	5c				
d(1) Total number of active participants at the beginning of the plan year				5d(1)					
d(2) Total number of active participants at the end of the plan year						5d(2)			
Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested					5e				
Caution:	A penalty for the late	e or incomplete filing of this return/repo	ort will be assessed	l unless reasonable cau	ise is establi	shed.			
SB or Sch		other penalties set forth in the instructions and signed by an enrolled actuary, as wel mplete.							
SIGN	Filed with authorize	d/valid electronic signature.	07/27/2016	6 MARLIN SALMON					
HERE	Signature of plan	administrator	Date	Enter name of individu	ual signing as	plan administrator			
SIGN HERE	Filed with authorize	d/valid electronic signature.	07/27/2016	MARLIN SALMON	ı				
	Signature of emp	loyer/plan sponsor	Date	Enter name of individu	of individual signing as employer or plan spons				

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

Preparer's telephone number

Form 5500-SF 2015		Page <b>2</b>							
<ul> <li>Were all of the plan's assets during the plan year invested in eligib</li> <li>Are you claiming a waiver of the annual examination and report of 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 cannot be a second to the plan cannot be a second t</li></ul>	an indepen and conditi ot use For	dent qualified public a ons.)	ccount	ant (IQ	PA)  Form	5500.		×	Yes No
C If the plan is a defined benefit plan, is it covered under the PBGC in	surance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not d	etermined
Part III   Financial Information									
7 Plan Assets and Liabilities		(a) Beginning					(b) End		
a Total plan assets	7a 		334	099	-			-	335527
<b>b</b> Total plan liabilities	7b		222	180					231
Net plan assets (subtract line 7b from line 7a)  Income, Expenses, and Transfers for this Plan Year	7c	(-) A		919			(1-)		335296
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(a)	Total	
(1) Employers	8a(1)		12	757					
(2) Participants	8a(2)		13	943					
(3) Others (including rollovers)	8a(3)			0					
<b>b</b> Other income (loss)	8b		-20	490					
<b>C</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								6210
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0					
e Certain deemed and/or corrective distributions (see instructions)	8e		0						
f Administrative service providers (salaries, fees, commissions)	8f		0						
g Other expenses	8g		4	833					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								4833
i Net income (loss) (subtract line 8h from line 8c)	8i								1377
j Transfers to (from) the plan (see instructions)	8j			0					
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pension 2E 2J 2K 3D 3H	feature co	des from the List of PI	an Cha	racteris	stic Co	des in tl	he instru	ictions:	
B If the plan provides welfare benefits, enter the applicable welfare for	eature code	es from the List of Pla	n Chara	acterist	ic Coc	les in the	≏ instruc	tions:	
— In the plant provides worker sollients, other the appropriate workers.	oataro ooa	oo nom the List of Fia	T Onarc	20101101			o monde		
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amo	unt
Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary Fi	duciary Correction	10a		X				
<b>b</b> Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X				
			10c	Х					400000
d Did the plan have a loss, whether or not reimbursed by the plan's									100000
by fraud or dishonesty?			10d		X				
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 t	he benefits under	10e		X				
f Has the plan failed to provide any benefit when due under the pla			10f		Х				
					^				
				Х					15982
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			10h		Χ				
If 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			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 requirem 5500) and line 11a below)									Yes X No
11a Enter the unpaid minimum required contribution for all years from	Schedule \$	SB (Form 5500) line 4	0			11a			
12 Is this a defined contribution plan subject to the minimum funding	requireme	nts of section 412 of t	he Cod	e or se	ction (	302 of E	RISA?	. 🗍	Yes X No

	F	orm 5500-SF 2015 Page <b>3</b> - 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					
C Enter the amount contributed by the employer to the plan for this plan year									
<b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a									
		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(			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					
140 Name of trustee of custodian					telephone number				
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		. Yes No					
15b	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))?	Yes No						
16a	6a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):					Ratio Average benefit			
16b	<b>16b</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?					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 applicable code (See instruction for tax law changes and codes).							tructions		
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 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 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)?				5	No			
19	Were in-service distributions made during the plan year?				s	No			
	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)?					No	N/A		