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

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information							
For calend	lar plan year 2015 or fis	scal plan year beginning 01/01/2	2015 and ending 12	2/31/20	15				
A This return/report is for: a single-employer 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 This ret	urn/report is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 m	onths)					
C Check	box if filing under:	Form 5558 special extension (enter descr	automatic extension DFVC program escription)						
Part II	Basic Plan Info	rmation—enter all requested inf	formation						
1a Name	of plan S. KORN, DDS, 401(K)	PLAN			Three-digit plan number (PN)	001			
				1c	Effective date of 01/0	f plan 1/2015			
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) IICHAEL S. KORN, DDS, PLLC					2b Employer Identification Number (EIN) 46-2116957				
					2c Sponsor's telephone number 206-433-5595				
720 FORT UKWILA, V	DENT WAY #210 VA 98188			2d 1	Business code (see instructions)			
3a Plan a	administrator's name ar	nd address 🏻 Same as Plan Spons	sor.		Administrator's I	EIN elephone 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				
a Spons	sor's name			4c	1				
5a Total	number of participants	at the beginning of the plan year		5a		5			
b Total	number of participants	at the end of the plan year		5b)	5			
	per of participants with a lete this item)	5c		2					
d(1) Total number of active participants at the beginning of the plan year				5d(1)	5			
d(2) To	tal number of active pa	rticipants at the end of the plan yea	ar	5d(2	2)	5			
than	100% vested		plan year with accrued benefits that were less	5e		0			
			n/report will be assessed unless reasonable cau			abla a Cab - ded-			
	, , ,	•	ctions, I declare that I have examined this return/re as well as the electronic version of this return/report	,	0, 11	,			

belief, it is true, correct, and complete

	Filed with authorized/valid electronic signature.	07/28/2016	MICHAEL S. KORN DDS			
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator			
SIGN						
HERE	Signature of employer/plan sponsor	Enter name of individual signing as employer or plan sponsor				
Preparer's	name (including firm name, if applicable) and address (include r	oom or suite numbe	er) Preparer's telephone number			

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 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 If you answered "No" to either line 6a or line 6b, the plan cannot be a second or line 6b. 	an indepenand	dent qualified public a	ccount	ant (IQ	PA)			□ .	Yes N
c If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pr	ogram (see ERISA se	ction 4	021)? .		Yes	No	Not de	etermined
Part III Financial Information	, ,								
7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	of Year	r
a Total plan assets	. 7a			0					2615
b Total plan liabilities	. 7b		0						
C Net plan assets (subtract line 7b from line 7a)	. 7c			0		2615			
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(b) -	Total	
Contributions received or receivable from: (1) Employers	. 8a(1)		1	286					
(2) Participants	. 8a(2)		1	429					
(3) Others (including rollovers)	. 8a(3)								
b Other income (loss)	. 8b		-	100					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c								2615
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d								
Certain deemed and/or corrective distributions (see instructions)	. 8e								
f Administrative service providers (salaries, fees, commissions)	. 8f								
g Other expenses	. 8g								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h								
i Net income (loss) (subtract line 8h from line 8c)	. 8i								2615
j Transfers to (from) the plan (see instructions)	- 8j								
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pension	feature cod	des from the List of Pl	an Cha	racteris	stic Co	des in t	he instru	ctions:	
B If the plan provides welfare benefits, enter the applicable welfare f	Saatura aada	as from the List of Dis	o Char		io Coo	laa ia th	a inatrua	tionar	
B If the plan provides welfare benefits, enter the applicable welfare f	eature coue	es from the List of Pla	i Cilai	acterist	.10 000	162 111 1111	e msuuc	uons.	
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amou	ınt
Was there a failure to transmit to the plan any participant contributes described in 29 CFR 2510.3-102? (See instructions and DOL's Normal Program)	/oluntary Fi	duciary Correction	10a		X				
b Were there any nonexempt transactions with any party-in-interest					V				
reported on line 10a.)			10b		X				
C 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?			10d		X				
Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides son 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		X				
g Did the plan have any participant loans? (If "Yes," enter amount a	s of vear er	nd.)	10g		Χ				
h If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	ctions and 29 CFR	10g 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	he required	notice or one of the	10i						
j Did the plan trust incur unrelated business taxable income?			10j						
Part VI Pension Funding Compliance			10)	1	<u> </u>				
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								П	Yes X N
11a Enter the unpaid minimum required contribution for all years from						11a		· <u>ı </u>	
12 Is this a defined contribution plan subject to the minimum funding							RISA?	. П	Yes X N

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	_ `	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	14c Name of trustee or custodian						an's		
Number of trustee of outstanding						14d Trustee's or custodian's telephone number			
Par	t IX	IRS Compliance Questions							
15a	Is the	plan a 401(k) plan?		Ye	S	No			
15b	b 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))?	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	ge Average benefit 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 section 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		t Identification Information				
For cale	endar plan year 2015 or f	iscal plan year beginning	01/01/2015	and ending	12/31/20:	L5
A This	return/report is for:	x a single-employer plan a one-participant plan	a multiple-employer a list of participating a foreign plan	plan (not multiemployer employer information in) (Filers checking the accordance with the	is box must attach e form instructions)
B This	return/report is:	x the first return/report	the final return/repo	rt		
		an amended return/report	a short plan year ret	urn/report (less than 12	months)	
C Che	ck box if filing under:	Form 5558 special extension (enter descr	automatic extension		DFVC p	rogram
Part	Basic Plan Inf	ormation enter all requested				
	me of plan	ormation — enter an requested	information		1b Three-digit	
Mi	chael S. Korn, D	DS, 401(k) Plan			plan numb (PN) ►	•
					1c Effective d 01/01/2	
Ma	iling Address (include ro	oyer, if for a single-employer plan) om, apt., suite no. and street or P.C ce, country, and ZIP or foreign post	. Box) al code (if foreign, see ins	structions)	1	dentification Number -2116957
Mi	chael S. Korn, D	DS, PLLC			(206) 4	
67	20 Fort Dent Way	#210			2d Business of 621210	ode (see instructions)
	Tukwila WA 98188	and address X Same as Plan Spo				
					3c Administrat	tor's telephone number
4 If the	ne name and/or EIN of th ne, EIN, and the plan nu	e plan sponsor has changed since t mber from the last return/report.	he last return/report filed	for this plan, enter the	4b EIN	
a Spo	onsor's name				4c PN	
5a Tot	al number of participants	at the beginning of the plan year			5a	5
b Tot	al number of participants	at the end of the plan year	••••••		5b	5
C Nur	nber of participants with nplete this item)	account balances as of the end of t	he plan year (defined ben	efit plans do not	5c	2
		ticipants at the beginning of the pla				5
		ticipants at the end of the plan year			5d(2)	5
e less	than 100% vested	terminated employment during the p	plan year with accrued be	nefits that were	5e	0
Caution	n: A penalty for the late	or incomplete filing of this return	/report will be assessed	d unless reasonable ca	use is established	
Under p SB or S	enalties of perjury and o	ther penalties set forth in the instructions and signed by an enrolled actuary, a	ctions. I declare that I hav	e examined this return/re	anort including if a	anlicable a Cahadula
SIGN	/Mm/11		7/28/16	Michaellow	ลกว	
HERE	Signature of plan adn	ninistrator	Date	Enter name of individu	,	dministrator
SIGN	Mullelan		725/16	Michael Mary		arminot ator
HERE	Signature of employe	r/plan sponsor	Date	Enter name of individu		ver or plan enonger
Prepare	r's name (including firm i	name, if applicable) and address; in	clude room or suite numb	er	Preparer's teleph	
	= = = = = = = = = = = = = = = = = = = =					

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Were all of the plan's assets during the plan year invested in eligible a	assets? (See	instructions.)				X	Yes No		
Are you claiming a waiver of the annual examination and report of an	independent	qualified public accoun	tant (I	QPA)		1.0	Yes No		
the second secon	d conditions		••••••			<u>[A</u>	. Tes		
under 29 CFR 2520.104-46? (See instructions on waiver engining an If you answered "No" to either line 6a or line 6b, the plan cannot	use Form 5	500-SF and must inste	ad us	e Form :	500.	П№Г	Not determined		
If you answered "No" to either line on or line ob, the plan calmot If the plan is a defined benefit plan, is it covered under the PBGC ins	urance progr	am (see ERISA section	4021)	:					
Part III Financial Information						(h) End of V	/oor		
Plan Assets and Liabilities		(a) Beginning of			(b) End of Y			
Total plan assets	7a			0			2,615		
Total plan liabilities	7b			0					
Net plan assets (subtract line 7b from line 7a)	7c	0			2 , 615 (b) Total				
Income, Expenses, and Transfers for this Plan Year		(a) Amount				(6) 1018			
Contributions received or receivable from: (1) Employers	8a(1)		1,28	6					
(2) Participants	8a(2)		1,42	9		= =====			
(3) Others (including rollovers)	8a(3)			1.5	9 ¹² 3 - 1				
Other income (loss)	8b		(100)	E BIBLEY,				
Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						2,615		
Benefits paid (including direct rollovers and insurance premiums	8d								
to provide benefits)	8e								
	. 8f			92			uniquilibrate.		
Administrative service providers (salaries, fees, commissions) Other expenses	. 8g			7.5					
0.1.0									
Net income (loss) (subtract line 8h from line 8c)				1			2,615		
Transfers to (from) the plan (see instructions)	. 8i								
Part IV Plan Characteristics		· · · · · · · · · · · · · · · · · · ·							
b If the plan provides welfare benefits, enter the applicable welfare fe									
Part V Compliance Questions				V . N.	NI/A		mount		
O During the plan year:				Yes No	N/A	A	mount		
a Was there a failure to transmit to the plan any participant contribu	utions within t	ne time period							
described in 29 CFR 2510.3-102? (See instructions and DOL's V-Program)			10a	х					
b Were there any nonexempt transactions with any party-in-interes	t? (Do not inc	clude transactions			30,				
reported on line 10a.)	****************		10b	X					
C 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?			10d	Х					
e Were any fees or commissions paid to any brokers, agents, or ot carrier, insurance service, or other organization that provides sor	her nersons					1			
Carrier, insurance service, or other organization that provides our	me or all of th	e benetits under	10e	,					
the plan? (See instructions.)	me or all of th	e benefits under	10e	-					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the pla	an?	e benetits under	10f	3					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the pla g Did the plan have any participant loans? (If "Yes," enter amount	an?as of year en	d.)		3					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount If this is an individual account plan, was there a blackout period? 2520.101-3.)	an?as of year en	d.)tions and 29 CFR	10f	2					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the pla g Did the plan have any participant loans? (If "Yes," enter amount h If this is an individual account plan, was there a blackout period?	an?as of year en	d.)	10f 10g 10h	2					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount If this is an individual account plan, was there a blackout period? 2520.101-3.)	an?	d.)tions and 29 CFR	10f 10g 10h	2					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan plant between the pl	an?	d.)tions and 29 CFR	10f 10g 10h	2					
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount If this is an individual account plan, was there a blackout period? 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.10 j Did the plan trust incur unrelated business taxable income?	an?as of year en (See instruction of the required only) ements? (If "Y	d.) tions and 29 CFR notice or one of the	10f 10g 10h 10i 10j	3 3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	c c c c c c c c c c c c c c c c c c c	3 (Form	Yes X		
the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan g Did the plan have any participant loans? (If "Yes," enter amount h If this is an individual account plan, was there a blackout period? 2520.101-3.) i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.10 j Did the plan trust incur unrelated business taxable income?	an?as of year en construction construc	d.)	10f 10g 10h 10i 10j	3 3 3 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	c c c c c c c c c c c c c c c c c c c	3 (Form	Yes X		

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(1511)/ " complete line 12s or lines 12h, 12c, 12d, and 12e helow	as applicable.)					•
a If a waiver of the minimum funding standard for a prior year is beigranting the waiver.	ng amortized in this plan year	WOTH	enter the	e date of th Yea	ie letter rul	ing
If you completed line 12a, complete lines 3, 9, and 10 of Schedule						
b Enter the minimum required contribution for this plan year			12b			
c Enter the amount contributed by the employer to the plan for this p	12c					
d Subtract the amount in line 12c from the amount in line 12b. Enter negative amount)	***************************************		12d			7
e Will the minimum funding amount reported on line 12d be met by t	he funding deadline?			Yes L	J No ∟	l N/A
art VII Plan Terminations and Transfers of Assets						
3a Has a resolution to terminate the plan been adopted in any plan ye	ear?		Y	es X N	0	
If "Yes," enter the amount of any plan assets that reverted to the e			13a			
b Were all the plan assets distributed to participants or beneficiaries of the PBGC?	, transferred to another plan, o	or brought under the c	ontrol		Yes [K No
C If during this plan year, any assets or liabilities were transferred from which assets or liabilities were transferred. (See instructions.)	om this plan to another plan(s)), identify the plan(s) to)			
13c(1) Name of plan(s):		13	c(2) EIN	l(s)	13c(3)	PN(s)
Part VIII Trust Information			1 4 4 1 -			742.
4a Name of trust			146	Trust's EIN		
14c Name of trustee or custodian		-		Trustee or ephone nur		3
Part IX IRS Compliance Questions						
15a is the plan a 401(k) plan:			☐ Y	es	No	
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination re matching contributions (as applicable) under sections 401(k)(3) an	equirements for employee defe	errals and employer	b	esign- ased safe arbor nethod	ADP/ test	ACP
15c If ADP/ACP test, did the 401(k) plan perform ADP/ACP testing for testing method" for nonhighly compensated employees (Treas. Re 2(a)(2)(ii))?	eg. section 1.401(k)-2(a)(2)(ii)	ent year and 1.401(m)-	\ \ \ \	es	☐ No	
16a Check the box to indicate the method used by the plan to satisfy t	the coverage requirements un		LJ P	tatio Percentage Test	Avera Bene	age fit Test
16b Does the plan satisfy the coverage and nondiscrimination tests of this plan with any other plans under the permissive aggregation ru	iles?		4=	es	☐ No	
17a Has the Plan been timely amended for all required law changes?				'es 	L_ No	∐ N
17b Date of the last plan amendment/restatement for the required tax	law changes was adopted	//Enter	the appl			
17c If the plan sponsor is an adopter of a pre-approved master, protof						
advisory letter, enter the date of that tavorable letter. 17d If the plan is an individually-designed plan and recieved a favorable determination letter.			are or big	an a idal idi		
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no el made), American Samoa, Guam, the Commonwealth of the North	ern Mariana Islands of the O.	o. Virgin Islando):		/es	□ No	
19 Well in Service distributions made during are planty			-	/es	∐ No	
If Yes, enter amount						
Were minimum required distributions made to 5% owners who had not retired) as required under section 401(a)(9)?	ave attained age 70 ½ (regard	ess of whether or		Yes	∐ No	N