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	1			
For calenda	ar plan year 2015 or fi	scal plan year beginning 01/01/	2015	and ending 1	2/31/2015	
A This ret	turn/report is for:	a single-employer plan	_	olan (not multiemployer) nployer information in ac	-	
		a one-participant plan	a foreign plan	, ,		,
B This retu	urn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retur	rn/report (less than 12 m	ionths)	
C Check I	box if filing under:	Form 5558	automatic extension		DFVC	program
Dort II	Pacia Blan Info	special extension (enter desc				
Part II		prmation—enter all requested in	ntormation		1b Thomas disais	
1a Name		PROPERTY LAW BUSINESS LAV	V P.S. 401(K) PLAN		1b Three-digit plan numb	
WOOOTKWA	OKTIVIELLEGIONET	NOTERT EN BOOMEOUEN	v, 1 .0. 401(it) 1 L/iiv		(PN) ▶	001
					1c Effective d	ate of plan 01/01/2012
Mailing	g address (include rooi	yer, if for a single-employer plan) m, apt., suite no. and street, or P.0			2b Employer I (EIN)	dentification Number 68-0599960
		e, country, and ZIP or foreign pos ROPERTY LAW BUSINESS LAW		ructions)		telephone number
					2d Business o	ode (see instructions)
300 QUEEN SEATTLE W	ANNE AVE. N., SUITI VA 98109-3425	E 400				541110
OL/(IIILL, V)	V/ 100 100 0420					341110
3a Plan a	dministrator's name ar	nd address XSame as Plan Spon	esor.		3b Administra	tor's EIN
					0	
					3C Administra	tor's telephone number
		e plan sponsor has changed since mber from the last return/report.	the last return/report filed f	or this plan, enter the	4b EIN	
a Spons	or's name	·			4c PN	
5a Total	number of participants	at the beginning of the plan year.			5a	6
b Total i	number of participants	at the end of the plan year			5b	6
C Numb	er of participants with	account balances as of the end of	the plan year (defined ben	efit plans do not	5c	6
		rticipants at the beginning of the p			5d(1)	3
		rticipants at the end of the plan ye			5d(2)	3
e Numb	per of participants that	terminated employment during th	e plan year with accrued be	enefits that were less	5e	2
		or incomplete filing of this retur			use is establishe	d.
SB or Sche		her penalties set forth in the instrund signed by an enrolled actuary, plete.				
SIGN HERE		/valid electronic signature.	09/12/2016	TIMOTHY MCCORM	ACK	
TILIKE	Signature of plan a	ndministrator	Date	Enter name of individ	lual signing as pla	n administrator
SIGN						
HERE	Signature of emplo	ignature of employer/plan sponsor Date Enter name of individual signing as employer or plan s				
Preparer's	name (including firm n	name, if applicable) and address (i	nclude room or suite number	er)	Preparer's telep	hone number

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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 lf you answered "No" to either line 6a or line 6b, the plan cannot 	an independand condition	dent qualified public a	ccount	ant (IQ	PA)			□ □ .	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 de	etermined
Part III Financial Information					-				
7 Plan Assets and Liabilities		(a) Beginning					(b) End	l of Yea	
a Total plan assets	7a			7250				2	65129
b Total plan liabilities	7b			3250				0	0
C Net plan assets (subtract line 7b from line 7a)	7c			000	-				65129
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	unt				(b)	Total	
(1) Employers	8a(1)		31	319					
(2) Participants	8a(2)		19	889					
(3) Others (including rollovers)	8a(3)			0					
b Other income (loss)	8b			68					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								51075
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		24	1650					
Certain deemed and/or corrective distributions (see instructions)	8e			0					
f Administrative service providers (salaries, fees, commissions)	8f		2	2296					
g Other expenses	8g			0					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								26946
i Net income (loss) (subtract line 8h from line 8c)	8i								24129
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 2F 2G 2R 3D 2T 2A	feature coo	des from the List of Pla	an Cha	racteris	stic Co	des in tl	he instru	ictions:	
B If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the List of Pla	n Chara	acterist	ic Coc	les in the	e instruc	tions:	
— In the plant provided Wallard Ballonia, office the applicable Wallard Is	odiaio oodi	50 Hom the List of Flat	ii Onait	actoriot			o monde		
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 contributed described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fi	duciary Correction	10a		X				
b Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X				
C Was the plan covered by a fidelity bond?			10c	X					60000
d Did the plan have a loss, whether or not reimbursed by the plan's			100	^					00000
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 plan			10f		Χ				
g Did the plan have any participant loans? (If "Yes," enter amount as					X				
h If this is an individual account plan, was there a blackout period? ((See instru	ctions and 29 CFR	10g		X				
i If 10h was answered "Yes," check the box if you either provided the	ne required	notice or one of the	10h						
exceptions to providing the notice applied under 29 CFR 2520.10 j Did the plan trust incur unrelated business taxable income?			10i						
			10j]					
Part VI Pension Funding Compliance 11 Is this a defined benefit plan subject to minimum funding requirem								Τ	
5500) and line 11a below)	······································			······					Yes No
11a Enter the unpaid minimum required contribution for all years from						11a			. 🗇
12 Is this a defined contribution plan subject to the minimum funding	requireme	nts of section 412 of t	he Cod	le or se	ction 3	302 of E	RISA?	· L_L.	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 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)?		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 Bonofite Security Administration

Pension Benefit Gueranty 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

		Identification Information	0. /0. /0	and andless	12/21	/2015
For calendar pla		cal plan year beginning	01/01/2015	and ending		
A This return/r		a single-employer plan		n (not muttemployer) lloyer information in ac	cordance with i	the form instructions)
		a one-participant plan	a foreign plan			
B This return/re	eport is	the first return/report				
	-	an amended return/report	a short plan year return	report (less than 12 mg	onths)	
0 0					Поп	/C program
C Check box i	Tilling under:	X Form 5558	automatic extension		□ prv	VC program
		special extension (enter descr				
	A COLOR DE LA COLO	rmation—enter all requested in	formation		4 h 4	114
1a Name of plant McCormack	an Intellectu	al Property Law Busi	ness Law, P.S. 40	01(k) Plan	1b Three-di plan nur (PN)	mber 001
					1c Effective 01/01	e date of plan L/2012
		yer, if for a single-employer plan) n, apt., suite no. and atreet, or P.C) Box)			er Identification Number 8 - 0599960
City or tow	n, state or province	e, country, and ZIP or foreign post	al code (if foreign, see instru	ictions)		r's telephone number
McCormack Intellectual Property Law Business Law, P.S.						81-8888
300 Queen Anne Ave. N., Suite 400					2277223	s code (see instructions)
300 Queen	n Anne Ave.	N., Suice 400			54111	.0
Seattle		WA 98109-34	The second secon		01	
3a Plan admin	nistrator's name an	d address XSame as Plan Spons	sof.		3b Adminis	trators EIN
					3c Adminis	trator's telephone number
				7		•
4 If the name	e and/or EIN of the	plan sponsor has changed since mber from the last return/report.	the last return/report filed fo	r this plan, enter the	4b EIN	
a Sponsor's					4c PN	
5a Total numi	ber of participants	at the beginning of the plan year	***************************************	************************	5a	6
		at the end of the plan year			5b	6
C Number of	participants with	account balances as of the end of	the plan year (defined bene-	fit plans do not	5c	
	•					6
d(1) Total nu	imber of active pai	rticipants at the beginning of the p	lan year		5d(1)	3
, ,	•	rticipants at the end of the plan ye			5d(2)	3
than 1009	% vested	terminated employment during the			5e	2
Caution: A per	nalty for the late	or incomplete filing of this retur	n/report will be assessed t	inless reasonable car	uso is ostablis	shed.
SB or Schedule	s of perjury and ou a MB completed as correct, and comp	her penalties set forth in the instru nd signed by an enrolled actuary,	as well as the electronic vers	sion of this return/repor	t, and to the be	est of my knowledge and
SIGN	CAT Y	timo	09/12/2016	Timothy McCor	mack	
HERE SI	gnature of plan a	dministrator	Date	Enter name of Individ	ual signing as	plan administrator
SIGN						
HERE SI	gnature of emplo	yer/plan sponsor	Date	Enter name of individ	ual signing as	employer or plan sponsor
Preparer's nam	e (including firm n	lame, if applicable) and address (i	nclude room or suite numbe	r)	Preparer's te	elephone number

Page 2					
nstructions.) ualified public a uo-SF and must n (see ERISA se	ccounta instea	nt (IQI d use	PA) Form	5500.	X Yes No X Yes No No Not determined
(a) Barinning	of Voc				(h) End of Voor
(a) Beginning		7,25			(b) End of Year 265, 129
		5,25			203,123
		L,00			265,129
(-) A		,,,,,,	-		
(a) Amou	nt			7	(b) Total
	31	1,31	9		
	19	9,68	8	40.1	
			0	4 30	
		6	8		
T	1 0				51,075
	24	1,65	0		
			0	A.L	
		2,29	6	33.	
			0		
	. P	7			26,946
NII 10/ 10	11.5				24,129
			0	100	V 1 1 2 1 1 1 1 1 1
om the List of Pla	an Chai	acteris	STIC CO	ides in	the instructions:
n the List of Pla	n Chara	cterist	ic Cod	les in th	ne instructions:
		Yes	No	N/A	Amount
ime period ry Correction	4.0		х		
e transactions	10a				
e transactions	10b		Х		
	10c	Х			60,000
at was caused	10d		х		
n insurance nefits under	10e		х		
	10f		Х		
	10g		Х		
and 29 CFR	ivg				
21.0 =0 01 11	10h		X		

	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 and the contractions of the plan's account of the plan's assets during the plan year invested in eligible.	an independ and condition	dent qualified public acons.)	ccounta	ant (IQI	PA)			X Yes No		
С	If you answered "No" to either line 6a or line 6b, the plan cannot the plan is a defined benefit plan, is it covered under the PBGC in							No ∏	Not determined		
	rt III Financial Information									-	
7	Plan Assets and Liabilities		(a) Beginning	of Yea	ır	I		(b) End o	of Year		
a	Total plan assets.	7a	(-/, g g	7,25	0		265,12	9			
	Total plan liabilities	7b		(5,25	0					
	Net plan assets (subtract line 7b from line 7a)	7c		243	1,00	0	265,3				
8	Income, Expenses, and Transfers for this Plan Year		(a) Amou	nt				(b) To	otal		
а	Contributions received or receivable from:			٦.	1 21						
	(1) Employers	8a(1)			1,31	-				-	
,	(2) Participants	8a(2)		Τ.	9,68					-	
-	(3) Others (including rollovers)	8a(3)			_	0			1 2 2 3	_	
-	Other income (loss)	8b		e 0	6	8	-		F1 07	7 5	
-	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							51,07	_	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		24	4,65	0					
е.	Certain deemed and/or corrective distributions (see instructions)	8e				0	A. I				
f	Administrative service providers (salaries, fees, commissions)	8f			2,29	6					
g	Other expenses	8g				0					
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			7				26,94	<u>-</u> 6	
Ť	Net income (loss) (subtract line 8h from line 8c)	8i	THE TOWN	11.8					24,12	29	
Ť	Transfers to (from) the plan (see instructions)	8i				0	10,00		S Lac A	1	
Pa	rt IV Plan Characteristics										
9a B	If the plan provides pension benefits, enter the applicable pension 2E 2J 2F 2G 2R 3D 2T 2A If the plan provides welfare benefits, enter the applicable welfare for the applicable wel										
Pai	t V Compliance Questions						F			_	
10	During the plan year:				Yes	No	N/A		Amount	_	
â	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		х					
	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	t? (Do not i	nclude transactions	10b		Х					
(Was the plan covered by a fidelity bond?			10c	Х		4-11-		60,0	0 (
	by fraud or dishonesty?			10d		Х					
•	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	the benefits under	10e		х	d 199				
1				10f		Х					
	Did the plan have any participant loans? (If "Yes," enter amount a	as of year e	nd.)	10g		Х					
	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		Х					
ī	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	I notice or one of the	10i				W Na			
j	Did the plan trust incur unrelated business taxable income?			10j							
Pai	t VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requiren 5500) and line 11a below)	nents? (If "\	Yes," see instructions	and cor	mplete	Sched	dule SB	(Form	Yes N	40	
11	a Enter the unpaid minimum required contribution for all years from	Schedule	SB (Form 5500) line 4	0			11a		F-17		
12	Is this a defined contribution plan subject to the minimum funding	ı requireme	ents of section 412 of t	he Cod	le or se	ection	302 of I	ERISA?	Yes X N	٧o	

Form 5500-SF 2015

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-	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)				
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and e granting the waiver,	enter the Day	date of th	e letter ruli Year	ng
If	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			
	Enter 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			Atlanta	
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 coof the PBGC?	ontrol		Yes X I	No
С	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)	EIN(s)		13c(3) P	N(s)
Part	VIII Trust Information				
14a	lame of trust	14b	Trust's EIN		
14c	Name of trustee or custodian	14d Trustee's or custodian's telephone number			
Pari	IX IRS Compliance Questions				
15a	Is the plan a 401(k) plan?	Ye	es.	No	
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)?	b h	esign- ased safe arbor aethod	ADF test	P/ACP
15c	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	es	No	
	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	∐ р	atio ercentage est		rage efit test
16b	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	es	No	
17a	Has the plan been timely amended for all required tax law changes?	. Y	es	No	□ N/A
	Date the last plan amendment/restatement for the required tax law changes was adopted Enter the for tax law changes and codes).				nstructions
	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subje- 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 pla	n's last fav	orable	
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)?	Ye		No	
19	Were in-service distributions made during the plan year?	. Y	es	∐ 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	Пу	20	No	∏ N/A