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).

1210-0089

2015

OMB Nos. 1210-0110

This Form is Open to Public Inspection

| Pension Benefit Guaranty Corporati | ► Complete all entries in | accordance with the instructions to the Form 55 | 00-SF. | | • | | | |
|---|--|--|--|--|------------------|--|--|--|
| Part I Annual Repo | ort Identification Information | | | | | | | |
| For calendar plan year 2015 of | or fiscal plan year beginning 01/01/2 | 2015 and ending 12 | 2/31/2015 | 5 | | | | |
| A This return/report is for: | a single-employer plan | a multiple-employer plan (not multiemployer) list of participating employer information in accordance a foreign plan | | _ | | | | |
| B This return/report is | the first return/report an amended return/report | the final return/report a short plan year return/report (less than 12 mg | onths) | | | | | |
| C Check box if filing under: | X Form 5558 Special extension (enter description) | . , | | DFVC prog | ram | | | |
| Part II Basic Plan I | nformation—enter all requested in | formation | | | | | | |
| 1a Name of plan GIANT INTERNATIONAL TRA | ADING (USA) CO. LTD 401 (K) PLAN | | pla (P | nree-digit an number N) | 001 | | | |
| | | | 1c Ef | fective date of 10/0 | f plan 1/2008 | | | |
| 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) | | | | 2b Employer Identification Number (EIN) 11-3525486 | | | | |
| City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) GIANT INTERNATIONAL TRADING USA C O. LTD | | | 2c Sponsor's telephone number 212-768-2604 | | | | | |
| 0 CUTTERMILL RD., STE. 401 GREAT NECK, NY 11021 | | | | 2d Business code (see instructions) 425120 | | | | |
| 3a Plan administrator's nam | e and address XSame as Plan Spons | sor. | 3b Ad | dministrator's | EIN | | | |
| | | | 3c Ad | dministrator's t | telephone number | | | |
| | f the plan sponsor has changed since number from the last return/report. | the last return/report filed for this plan, enter the | 4b EI | N | | | | |
| a Sponsor's name | | | 4c PN | ٧ | | | | |
| _ | | | 5a 5b | | 2 | | | |
| C Number of participants w | with account balances as of the end of | the plan year (defined benefit plans do not | 5c | | 2 | | | |
| . , | | an year | 5d(1) |) | 2 | | | |
| | | ar | 5d(2) |) | 2 | | | |
| e Number of participants t | that terminated employment during the | plan year with accrued benefits that were less | 5e | | 0 | | | |
| Caution: A penalty for the la | ate or incomplete filing of this return | n/report will be assessed unless reasonable cau | ıse is es | tablished. | | | | |

Under penalties of perjury 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 complete.

SIGN

Filed with authorized/valid electronic signature.

09/20/2016

JUN MA

| | Filed with authorized/valid electronic signature. | 09/20/2016 | JUN MA |
|------------|--|--------------------|--|
| HERE | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN | | | |
| HERE | Signature of employer/plan sponsor | Date | 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 | Preparer's telephone number |
| | | | |

| Form 5500-SF 2015 | | Page 2 | | | | | | | | |
|---|-------------------------------|--------------------------------------|----------|----------|---------|------------|-----------|----------|----------|-------|
| 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 indepen and condition | dent qualified public a | ccount | ant (IQ | PA) | | | × | Yes Yes | 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 c | letermir | ned |
| Part III Financial Information | | | | | | | | | | |
| 7 Plan Assets and Liabilities | | (a) Beginning | of Ye | ar | | | (b) End | of Yea | ar | |
| a Total plan assets | 7a | | 225 | 670 | | | | | 242093 | |
| b Total plan liabilities | 7b | | 225 | .670 | | | | | 242002 | |
| Net plan assets (subtract line 7b from line 7a) Income. Expenses. and Transfers for this Plan Year | 7c | (a) A | | 670 | | | (1-) | | 242093 | |
| 8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: | | (a) Amou | unt | | | | (D) | Total | | |
| (1) Employers | 8a(1) | | 6 | 504 | | | | | | |
| (2) Participants | 8a(2) | | 16 | 920 | | | | | | |
| (3) Others (including rollovers) | 8a(3) | | | | | | | | | |
| b Other income (loss) | 8b | | -7 | '001 | | | | | 40400 | |
| C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) d Benefits paid (including direct rollovers and insurance premiums | 8c | | | | | | | | 16423 | |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | | | | | | | | | |
| e 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 | | | | | | | | 0 | |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | | | | | | | 16423 | |
| j Transfers to (from) the plan (see instructions) | 8j | | | | | | | | | |
| Part IV Plan Characteristics | _ | | | | | | | | | |
| 9a If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 2T | feature cod | des from the List of Pi | an Cha | racteris | stic Co | odes in t | ne 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: | | |
| | | | | | | | | | | |
| Part V Compliance Questions | | | | 1 | | | | | | |
| 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 V Program) | oluntary Fi | duciary Correction | 10a | | X | | | | | |
| b Were there any nonexempt transactions with any party-in-interest | | | | | X | | | | | |
| reported on line 10a.) | | | 10b | | | | | | | |
| 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 | | Χ | | | | | |
| Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som | ner persons ne or all of t | by an insurance he benefits under | 100 | X | | | | | | 909 |
| the plan? (See instructions.) f Has the plan failed to provide any benefit when due under the plan | | | 10e | ^ | | | | | | 909 |
| | | | 10f | | X | | | | | |
| g Did the plan have any participant loans? (If "Yes," enter amount as | • | , | 10g | | X | | | | | |
| h If this is an individual account plan, was there a blackout period? (2520.101-3.) | • | | 10h | | Χ | | | | | |
| 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 | | | | | | | _ |
| Part VI Pension Funding Compliance | | | | | | | | | | |
| 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 | | | | |
| 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? | \prod | Yes | 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 custodian'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)? | | 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

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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 | | Identification Information | | | | |
|-------------------|---|---|----------------------------|---|-------------------------------|---|
| For calend | dar plan year 2015 or fi | | 01/01/2015 | and ending | 12/31, | |
| A This re | eturn/report is for: | X a single-employer plan | | plan (not multiemployer) mployer information in a | | |
| | | a one-participant plan | a foreign plan | | | |
| B This ret | turn/report is | the first return/report | the final return/report | | | |
| | | an amended return/report | a short plan year retu | rn/report (less than 12 n | nonths) | |
| C Check | box if filing under: | Form 5558 | automatic extension | | DFV | program |
| Part II | Pacia Blan Infa | special extension (enter description | | | | |
| 1a Name | | rmation—enter all requested inform | nation | 1 | 1b There die | 14 |
| | | TRADING (USA) CO. LTD | 401 (K) PLAN | | 1b Three-dig plan numl (PN) ▶ | |
| | | | | | 1c Effective (| |
| Mailing | g address (include room | yer, if for a single-employer plan) m, apt., suite no. and street, or P.O. Bo | | | | Identification Number -3525486 |
| | | e, country, and ZIP or foreign postal or L TRADING USA C O. LTD | ode (if foreign, see inst | ructions) | 2c Sponsor's 212-76 | telephone number 8-2604 |
| 40 CU | TTERMILL RD., | STE. 401 | | | | code (see instructions) |
| GREAT | NECK | NY 11021 | | | | |
| 3a Plan a | dministrator's name ar | nd address XSame as Plan Sponsor. | | | 3b Administra | itor's EIN |
| | | | | | 30 Administra | And Advisor Company |
| | | | | | 3C Administra | tor's telephone number |
| | | | | | | |
| | | | | | | |
| 4 If the r | name and/or EIN of the | plan sponsor has changed since the laborate from the last return/report. | last return/report filed f | or this plan, enter the | 4b EIN | |
| | or's name | mbor from the last return/report. | | | 4c PN | |
| 5a Total | number of participants | at the beginning of the plan year | | | 5a | 2 |
| | | at the end of the plan year | | | 5b | . 2 |
| | | account balances as of the end of the | | | 5c | 2 |
| d(1) Tota | al number of active par | ticipants at the beginning of the plan y | ear | | 5d(1) | 2 |
| | | ticipants at the end of the plan year | | | 5d(2) | 2 |
| | | terminated employment during the plar | | | 5e | 0 |
| Caution: A | penalty for the late of | or incomplete filing of this return/rep | oort will be assessed | unless reasonable ca | use is establishe | d. |
| SB or Sche | alties of perjury and othe dule MB completed an true, correct, and comp | ner penalties set forth in the instruction d signed by an enrolled actuary, as we lete. | s, I declare that I have | examined this return/re rsion of this return/repor | port, including, if the test | applicable, a Schedule of my knowledge and |
| SIGN | 2 | | 9/20/16 | JUN MA | | |
| HERE | Signature of plan ac | dministrator | Date | Enter name of individ | ual signing as pla | n administrator |
| SIGN HERE | - 2 | - | 9/20/16 | JUN MA | | |
| | Signature of employ | | Date | | | ployer or plan sponsor |
| Preparer's | name (including firm na | ame, if applicable) and address (includ | le room or suite numbe | er) | Preparer's telep | hone number |
| | | | | | | |
| | | | | | | |
| | | | | | | |

| 6a b | 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 | ole assets? | (See instructions.) | | topt (10 | | | | [| X Yes | | No |
|---------|---|-----------------|------------------------|----------|--|--------|-----------|-----------|--------|---------|-----|-----|
| | under 29 CFR 2520.104-46? (See instructions on waiver eligibility | and condition | ons.) | | | | | | 5 | X Yes | : П | No |
| | If you answered "No" to either line 6a or line 6b, the plan cann | ot use For | m 5500-SF and mus | st inste | ad use | Forn | n 5500. | | · | _ | | |
| | If the plan is a defined benefit plan, is it covered under the PBGC in | nsurance pr | ogram (see ERISA s | ection 4 | 4021)? | | Yes | No | No | t deter | min | ed |
| | rt III Financial Information | | | | | | | | | | | |
| 7 | Plan Assets and Liabilities | | (a) Beginnin | g of Ye | ar | | | (b) En | d of Y | 'ear | | |
| | Total plan assets | 7a | | 22 | 25,67 | 70 | | | | 24 | 12, | 093 |
| | Total plan liabilities | 7b | | | | _ | | | | | | |
| | Net plan assets (subtract line 7b from line 7a) | 7c | | 22 | 25,67 | 0 | | | | 24 | 2, | 093 |
| 8 | Income, Expenses, and Transfers for this Plan Year | | (a) Amo | unt | | | | (b) | Total | | | |
| a | Contributions received or receivable from: (1) Employers | 8a(1) | | | 6,50 | 4 | | | | | | |
| | (2) Participants | 8a(2) | | 1 | 6,92 | 0 | | | | | | |
| | (3) Others (including rollovers) | 8a(3) | | | | • | | | | | | |
| b | Other income (loss) | 8b | | - | 7,00 | 1 | | | | | | |
| | Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | | | | | | | 1 | 6, | 423 |
| d | Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | | | | | | | | | | |
| е | 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 | | | | | | | | | | 0 |
| i | Net income (loss) (subtract line 8h from line 8c) | 8i | | | | | | | | 1 | 6, | 423 |
| j | Transfers to (from) the plan (see instructions) | 8j | | | | | | | | | | |
| Par | t IV Plan Characteristics | | | | | | | | | | | |
| | If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 3D 2T | | | | | | | | | | | |
| В | If the plan provides welfare benefits, enter the applicable welfare fe | eature codes | s from the List of Pla | n Chara | acterist | ic Cod | les in th | e instruc | tions: | | | |
| Part | V Compliance Questions | | | | | 100 | | | | | | |
| 10 | During the plan year: | | | | Yes | No | N/A | | Am | ount | | |
| а | Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See instructions and DOL's Vi Program) | oluntary Fid | uciary Correction | 10a | | Х | | | | | | |
| b | Were there any nonexempt transactions with any party-in-interest? reported on line 10a.) | ? (Do not inc | clude transactions | 10b | | X | | | | | | |
| С | Was the plan covered by a fidelity bond? | | | 10c | | Х | | | | | | |
| d | Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty? | fidelity bond | , that was caused | 10d | | X | | | | | | |
| е | | er persons b | y an insurance | 100 | | | | | | | | _ |
| | the plan? (See instructions.) | e or all of the | e benefits under | 10e | X | | | | | | | 909 |
| f | Has the plan failed to provide any benefit when due under the plan | | | 10f | | Х | | | | | | |
| g | Did the plan have any participant loans? (If "Yes," enter amount as | of year end | 1.) | 10g | | Х | | | | | | |
| h | If this is an individual account plan, was there a blackout period? (\$2520.101-3.) | See instruct | ions 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 2520.101 | e required n | otice or one of the | 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 requireme 5500) and line 11a below) | ents? (If "Ye | s," see instructions a | ind com | plete S | Sched | ule SB (| (Form | | Yes | | No |
| 11a | Enter the unpaid minimum required contribution for all years from S | | | | | | 11a | | | | | |
| 12 | Is this a defined contribution plan subject to the minimum funding r | | | | | | 02 of E | RISA? | П | Yes | X | No |
| | | | | | The state of the s | | | | | | - | |

| | | Form 5500-SF 2015 Page 3 - | | | | | | |
|-------------|------------------|---|----------------|--------------|----------------------------------|---------------------|---------------------|--|
| | (If "Y | es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | | | | | | |
| а | Ifav | valver of the minimum funding standard for a prior year is being amortized in this plan year, see instri ting the waiver | uctions, and | enter the | a date of t | he letter r Year | uling | |
| lf | | ompleted 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 | | | | |
| | | the amount contributed by the employer to the plan for this plan year | | 12c | | | | |
| d | Subt | ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left tive amount) | of a | 12d | | | | |
| е | Will t | he minimum funding amount reported on line 12d be met by the funding deadline? | | П | Yes | No | N/A | |
| Part | VII | Plan Terminations and Transfers of Assets | | | | | | |
| 13a | Has | a resolution to terminate the plan been adopted in any plan year? | | | Yes | X No | | |
| | | es," enter the amount of any plan assets that reverted to the employer this year | | 13a | | | | |
| b | Were | e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought PBGC? | under the co | ontrol | | Yes X | No | |
| С | If dur | ing this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify to assets or liabilities were transferred. (See instructions.) | he plan(s) to | | | | | |
| 1 | | Name of plan(s): | 13c(2) | EIN(s) | | 13c(3) | PN(s) | |
| | | | | | | | | |
| Part | VIII | Trust Information | | | | | | |
| | | of trust e of trustee or custodian | • | | rust's EIN | or custodi | an's | |
| | | | | t | elephone | number | | |
| Part | IX | IRS Compliance Questions | | | | | | |
| 15a | Is the | plan a 401(k) plan? | | Yes | | No | | |
| 15b | If "Yes match | " how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and ening contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? | nployer | bas har | sign- sed safe bor thod | ADF | P/ACP | |
| | testing | NDP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "curre method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401((ii))? | nt year m)- | Yes | | No | | |
| | | the box to indicate the method used by the plan to satisfy the coverage requirements under section 4 | , , | Rat per test | centage | | erage refit test | |
| 1 | this pla | he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combini on with any other plans under the permissive aggregation rules? | | Yes | | No | | |
| 17a | Has th | e plan been timely amended for all required tax law changes? | | Yes | | No | N/A | |
| 1 | for tax | law changes and codes). | . Enter the a | | | | nstruction | |
| | adviso | lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan the letter, enter the date of that favorable letter and the letter's serial numbers. | oer • | | | | or | |
| (| determ | lan is an individually-designed plan and received a favorable determination letter from the IRS, enter ination letter | | he plan's | s last favo | rable | | |
| 18 i | ls the l | Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Isla | been nds)? | Yes | | No | | |
| 19 v | Vere in | n-service distributions made during the plan year? | | Yes | | No | | |
| | | " enter amount | | 19 | | | | |
| 20 v | Vere r | equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of wheth as required under section 401(a)(9)? | er or not | Yes | | No | N/A | |