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 Report | t Identification Information | | | | | | | | |
|--|-------------------------|--|-----------------------------|---|--|--|-------------------|--|--|--|
| For calenda | ar plan year 2015 or f | iscal plan year beginning 01/01/2 | 2015 | and ending 12 | 2/31/2015 | | | | | |
| A This ret | turn/report is for: | a single-employer plana one-participant plan | | |) (Filers checking this box must attach a accordance with the form instructions) | | | | | |
| B This retu | urn/report is | the first return/report an amended return/report | the final return/repo | ort eturn/report (less than 12 m | 2 months) | | | | | |
| C Check I | box if filing under: | Form 5558 special extension (enter desc | automatic extension | on | DFVC program | | | | | |
| Part II | Basic Plan Info | ormation—enter all requested in | formation | | | | | | | |
| 1a Name of plan BATTERY POWER SYSTEMS, INC. 401K PROFIT SHARING PLAN AND TRUST | | | | | 1b Three plan r | number | 001 | | | |
| | | | | | | | plan /1992 | | | |
| 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) JTC TRANSITIONS INC. | | | | | | 2b Employer Identification Number (EIN) 91-1283290 | | | | |
| | | | | | | 2c Sponsor's telephone number 253-931-8222 | | | | |
| 17917 50TH _AKE TAPPS | ST E S, WA 98391 | | | | 2d Busin | ess code (s 45399 | see instructions) | | | |
| 3a Plan administrator's name and address ⊠Same as Plan Sponsor. | | | | 3b Administrator's EIN 3c Administrator's telephone number | | | | | | |
| 4 If the r | name and/or FIN of the | ne plan sponsor has changed since | the last return/report file | ed for this plan, ontor the | 4b EIN | | 183290 | | | |
| name | , EIN, and the plan nι | imber from the last return/report. | the last return/report his | ed for this plan, enter the | | | | | | |
| | | POWER SYSTEMS, INC. | | | 4c PN | 00 | | | | |
| _ | | s at the beginning of the plan year | | | 5a | | 66 | | | |
| | | s at the end of the plan year | | | 5b | | 12 | | | |
| C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) | | | | | 5c | 12 | | | | |
| | | articipants at the beginning of the p | | | 5d(1) | 42 0 | | | | |
| 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 0 | | | | | |
| Under pena SB or Sche | alties of perjury and o | ther penalties set forth in the instru and signed by an enrolled actuary, | ctions, I declare that I ha | ave examined this return/rep | port, includin | g, if applica | | | | |
| SIGN | Filed with authorized | I/valid electronic signature. | 10/06/2016 | JAMES CLIFFORD | JAMES CLIFFORD | | | | | |
| HERE | Signature of plan | olan administrator Date Enter name of individual signing as p | s plan adm | inistrator | | | | | | |
| SIGN HERE | | | | | | | | | | |
| | Signature of empl | oyer/plan sponsor | Date | Enter name of individe | ual signing a | s employer | or plan sponsor | | | |

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

Preparer's telephone number

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|-----------------|---|------------|-----------------------------|----------|----------|-------------|-----------|----------|-------|------------|---------|
| b Are un | Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 55 | | | | | X Yes [] No | | | | | |
| C If the | he plan is a defined benefit plan, is it covered under the PBGC ir | nsurance p | orogram (see ERISA se | ection 4 | 021)? | | Yes | No | | Not det | ermined |
| Part I | II Financial Information | | 1 | | | | | | | | |
| | an Assets and Liabilities | | (a) Beginning | | | | | (b) Eı | nd o | f Year | |
| | tal plan assets | . 7a | | 3233 | | - | | | | | 4991 |
| | tal plan liabilities | . 7b | | 7150 | | | 80834 | | | | |
| | t plan assets (subtract line 7b from line 7a) | . 7c | (5) A | 3226430 | | | 904157 | | | | |
| | come, Expenses, and Transfers for this Plan Year entributions received or receivable from: | | (a) Amou | ınt | | | | a) |) To | taı | |
| | Employers | . 8a(1) | | 13 | 302 | | | | | | |
| (2) | Participants | . 8a(2) | | 10 | 211 | | | | | | |
| | Others (including rollovers) | . 8a(3) | | | 0 | | | | | | |
| b Ot | her income (loss) | . 8b | | -35 | 125 | | | | | | |
| | tal income (add lines 8a(1), 8a(2), 8a(3), and 8b) | . 8c | | | | | | | | -1 | 1612 |
| | nefits paid (including direct rollovers and insurance premiums provide benefits) | . 8d | | 2303161 | | | | | | | |
| e Ce | rtain deemed and/or corrective distributions (see instructions) | . 8e | | 0 | | | | | | | |
| f Ad | ministrative service providers (salaries, fees, commissions) | . 8f | | 7 | 7500 | | | | | | |
| g Ot | her expenses | . 8g | | 0 | | | | | | | |
| h To | tal expenses (add lines 8d, 8e, 8f, and 8g) | . 8h | | | | | 2310661 | | | | |
| | t income (loss) (subtract line 8h from line 8c) | | | | | | | | | -232 | 2273 |
| _ | ansfers to (from) the plan (see instructions) | 8j | | | 0 | | | | | | |
| Part I | | | | | | | | | — | | |
| | the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2R 3D | feature co | odes from the List of Plant | an Cha | racteris | stic Co | des in t | the inst | ructi | ons: | |
| B If | the plan provides welfare benefits, enter the applicable welfare f | eature cod | des from the List of Pla | n Chara | acterist | ic Coc | les in th | e instr | uctio | ns: | |
| \perp | | | | | | | | | | | |
| Part V | | | | | ı | I | Ī | ı | | | |
| | Ouring the plan year: | .0 | a tha tha an area d | | Yes | No | N/A | | | Amour | nt |
| (| Vas there a failure to transmit to the plan any participant contribudescribed in 29 CFR 2510.3-102? (See instructions and DOL's Vergram) | oluntary F | iduciary Correction | 10a | | X | | | | | |
| | Vere there any nonexempt transactions with any party-in-interest | | | | | V | | | | | |
| | eported on line 10a.) | | | 10b | | X | | | | | |
| | Nas the plan covered by a fidelity bond? | | | 10c | X | | | | | | 500000 |
| | oid the plan have a loss, whether or not reimbursed by the plan's y fraud or dishonesty? | | | 10d | | X | | | | | |
| e V | Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under | | | 10e | | X | | | | | |
| | the plan? (See instructions.) | | | | | | | | | | |
| - | Has the plan failed to provide any benefit when due under the plan? | | | | | X | | | | | |
| | | | | 10g | X | | | | | | 0 |
| | h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | | | 10h | | X | | | | | |
| i If | | | | 10i | | | | | | | |
| j | Did the plan trust incur unrelated business taxable income? | | | 10i | | | | | | | |
| Part V | Pension Funding Compliance | | | , | | | ı | | | | |
| 11 Is | s this a defined benefit plan subject to minimum funding requirem 500) and line 11a below) | | | | | | | | | Y | es No |
| | inter the unpaid minimum required contribution for all years from | | | | | | 11a | | | 1—1 | |
| | s this a defined contribution plan subject to the minimum funding | | , , | | | | 302 of E | RISA? | , | Y | es X No |

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|---|---|--|------------------|--|----------|--------------------|----------------|--|
| (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) | | | | | | | | |
| а | a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver | | | | | | | |
| If | | mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line | | Day_ | | Toal | | |
| b | Enter th | 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 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) | | | Yes | No | N/A | |
| Part | | e minimum funding amount reported on line 12d be met by the funding deadline? Plan Terminations and Transfers of Assets | | | 163 | NO | IN/A | |
| | | resolution to terminate the plan been adopted in any plan year? | | | X Ye | s \square No | | |
| | | ," 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 brou | ght under the co | | Yes X No | | | |
| С | If durin | PBGC? ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi | | | | <u> </u> | | |
| | | assets or liabilities were transferred. (See instructions.) lame of plan(s): | 13c(2) | FIN(e) | | 13c(3) F | PN(e) | |
| | 100(1) | uno oi piuntoj. | 130(2) | L114(3) | | 130(3) | · v (3) | |
| | | | | | | | | |
| Dant | | Turnet hafe amount on | | | | | | |
| Part | Name o | Trust Information | | 14b Trust's EIN | | | | |
| ı T a | Name 0 | ii iiust | | 14D Trust'S EIN | | | | |
| | | | | | | | | |
| 14c | Name | of trustee or custodian | | 14d Trustee's or custodian's telephone number | | | | |
| | | | | telephone number | | | | |
| Par | t IX | IRS Compliance Questions | | | | | | |
| 15a | Is the | plan a 401(k) plan? | | Ye | s | No | | |
| | | | | | esign- | | | |
| 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)? | | based safe ADP/AC harbor test | | | | |
| 450 | | | | method | | | | |
| 150 | | 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 1.401(k)-2(a)(2)(ii) and 1.401(k)-2(a)(b) and 1.401(k) | | Ye | S | No | | |
| 2(a)(2)(ii))? | | | | | | | | |
| 16a | Check | the box to indicate the method used by the plan to satisfy the coverage requirements under section | | atio ercentage st | | erage efit test | | |
| 16b | | he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by comin with any other plans under the permissive aggregation rules? | Ye | s | 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 a for tax law changes and codes). | | | | | | (See ins | tructions | |
| 17c | 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 | 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)? | | | | | 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 | |