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**

Pa	rt I Annual Report	t Identification Information									
For o	calendar plan year 2015 or f	iscal plan year beginning 01/01/2	2015 and ending 12	2/31/20	15						
A T	his return/report is for:	a single-employer plan	a multiple-employer plan (not multiemployer) (Filers checking this box must a list of participating employer information in accordance with the form instruction								
		a one-participant plan	a foreign plan								
Вт	nis return/report is	X the first return/report	the final return/report								
an amended return/report a short plan year return/report (less than 12 months)											
C c	Check box if filing under:	X Form 5558	automatic extension	DFVC program							
		special extension (enter descri									
	•	ormation—enter all requested in	formation								
	Name of plan PINE BOX RETIREMENT P	LAN			Three-digit plan number (PN)	001					
				_	Effective date of						
		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C	D. Box)		Employer Identi						
VEST	City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) /EST COAST BEER CO., LLC					hone number 38-0375					
HE PINE BOX					2d Business code (see instructions)						
600 MELROSE AVE. EATTLE, WA 98122					312120						
3a	Plan administrator's name a	and address XSame as Plan Spons	sor.	3b /	Administrator's I	EIN					
				3c Administrator's telephone number							
4			the last return/report filed for this plan, enter the	4b	EIN						
a	name, EIN, and the plan nu Sponsor's name	umber from the last return/report.		4c	PN						
	·	s at the beginning of the plan year		5a	1	17					
b	Total number of participants	s at the end of the plan year		5b		18					
С	Number of participants with complete this item)	account balances as of the end of	the plan year (defined benefit plans do not	5c	:	7					
d(1) Total number of active pa	articipants at the beginning of the pl	lan year	5d(⁻	-	17					
-	•		ar	5d(2	2)	18					
е			e plan year with accrued benefits that were less	5e)	0					
	tion: A penalty for the late	or incomplete filing of this return	n/report will be assessed unless reasonable cau								
			ctions, I declare that I have examined this return/re as well as the electronic version of this return/report								

belief, it is true, correct, and complete

Filed with authorized/valid electronic signature. SIGN 10/12/2016 KELSEY MARCUM **HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE** Date Enter name of individual signing as employer or plan sponsor Signature of employer/plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number

	Form 5500-SF 2015		Page 2								
b	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 a If you answered "No" to either line 6a or line 6b, the plan cann	an indeper and condit not use Fo	ndent qualified public a ions.) orm 5500-SF and must	ccount	ant (IQ ad use	PA) Form	5500.			X Ye	
	f the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	orogram (see ERISA se	ection 4	021)? .		Yes	No	N	lot dete	rmined
Par	t III Financial Information		<u> </u>			1					
	Plan Assets and Liabilities		(a) Beginning	of Ye				(b) E	nd of		
	Total plan assets	. 7a			0					13	636
	Total plan liabilities	. 7b			0					12	636
	Net plan assets (subtract line 7b from line 7a)ncome, Expenses, and Transfers for this Plan Year	. 7c	(a) Amou	ınt	0			/h	\ Tot		030
	Contributions received or receivable from:		(a) Amou	ınt				<u> (r</u>) Tot	aı	
	(1) Employers	. 8a(1)		6	6778						
	2) Participants	. 8a(2)		6	8861						
	3) Others (including rollovers)	. 8a(3)									
	Other income (loss)	. 8b			-3						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c								13	636
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d									
е (Certain deemed and/or corrective distributions (see instructions)	. 8e									
<u>f</u> ,	Administrative service providers (salaries, fees, commissions)	. 8f									
g	Other expenses	. 8g									
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h									
	Net income (loss) (subtract line 8h from line 8c)	. 8i								13	636
_	Transfers to (from) the plan (see instructions)	8j									
Par		fa-t	alaa fuana tha Liat of Di	an Oha		-4:- 0-		4h a 3aa			
9a	If the plan provides pension benefits, enter the applicable pension 2 E 2 G 2 J 2 K 2 T 3 B 3 D	reature co	odes from the List of Pi	an Cha	racteris	suc Cc	aes in i	ine ins	.rucuc	ons.	
В	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	des from the List of Plan	n Chara	acterist	ic Coc	les in th	ne instr	uction	ns:	
Part	•				Vac	Na	NI/A				
10 a	During the plan year: Was there a failure to transmit to the plan any participant contribu	ıtions withi	n the time period		Yes	No	N/A			Amount	
-	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary 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					
d 	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X					
е	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	the benefits under	10e		X					
f	Has the plan failed to provide any benefit when due under the pla			10f		Χ					
g	Did the plan have any participant loans? (If "Yes," enter amount a	as of vear e	end.)	10g		Χ					
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	uctions and 29 CFR	10g 10h		X					
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	he require	d notice or one of the	10ii							
j	Did the plan trust incur unrelated business taxable income?			10i 10j							
Part	VI Pension Funding Compliance			,	1						
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Ye	s 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		, , ,					RISA	·	Ye	s 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			
	Name of trustee of custodian					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

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).

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 calenda	ar plan year 2015 or fi	iscal plan year beginning 01/01/20		and ending 12/3							
A This return/report is for: a single-employer plan											
		a one-participant plan	a foreign plan								
B This retu	rn/report is	the first return/report	the final return/report	•							
		an amended return/report	a short plan year return	n/report (less than 12 m	t (less than 12 months)						
C Check t	oox if filing under:	Form 5558	automatic extension DFVC program								
B	Desir Dies lefe	special extension (enter des									
Part II		ormation—enter all requested i	ntormation		1b Three-digit						
1a Name	of plan OX RETIREMENT PL		plan numbe (PN) ▶	r 001							
			1c Effective da 01/01/2015	te of plan							
Mailing	address (include room	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.	O. Box)		2b Employer Id (EIN) 45-066	entification Number 08361					
WEST COAS	ST BEER CO., LLC	ce, country, and ZIP or foreign pos	stal code (if foreign, see instru	uctions)		elephone number 06) 588-0375					
THE PINE B	OX			9	2d Business co	de (see instructions)					
1600 MELRO					312120						
SEATTLE, V					2h Administratorio Elbi						
3a Pian ad	iministrators name ar	nd address X Same as Plan Spor	nsor.		3b Administrator's EIN						
					3C Administrato	or's telephone number					
		e plan sponsor has changed since	e the last return/report filed fo	or this plan, enter the	4b EIN						
name, a Sponso	80 N-27	mber from the last return/report.			4c PN						
		at the beginning of the plan year			5a	17					
	2 22	s at the end of the plan year			5b	18					
C Number	er of participants with	account balances as of the end o	f the plan year (defined bene	fit plans do not	5c	7					
15		articipants at the beginning of the			5d(1)	17					
` '	•	articipants at the end of the plan ye			5d(2)	18					
e Numb	er of participants that	t terminated employment during th	ne plan year with accrued ber	nefits that were less	5e	0					
Caution: A	nenalty for the late	or incomplete filing of this retu	rn/report will be assessed	uniess reasonable cau	ise is established	l,					
SB or Sche	alties of perjury and ot dule MB completed a rue, correct, and com	ther penalties set forth in the instru and signed by an enrolled actuary,	uctions, I declare that I have a as well as the electronic vers	examined this return/report	port, including, if a i, and to the best o	pplicable, a Schedule f my knowledge and					
SIGN	× Veler-	, lles	1/0.10.16	x Kelsey	Marcu	n					
HERE	Signature of plan a	administrator	Date	Enter name of individ	ual signing as plan	administrator					
SIGN	· mv	nn	10/17/16	Ian Ros	1erts						
HERE	Signature of emplo	Enter name of individ	ual signing as emp	loyer or plan sponsor							
Preparer's	name (including firm r	name, if applicable) and address (include room or suite numbe	r)	Preparer's teleph	one number					
		e e									

	Form 5500-SF 2015		Page 2									
b	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 cann If the plan is a defined benefit plan, is it covered under the PBGC in	an indeper and conditi not use Fo	ndent qualified public a ons.) rm 5500-SF and must	ccount	ant (IQ	PA) Form	5500.		-	X Yes	; []	No No
		isurance p	Togram (see LINOA se	Clion	021): .	Ц	103		<u>П</u> и	or deter		
	t III Financial Information			4.77								
	Plan Assets and Liabilities	_	(a) Beginning	of Ye	o O	+		(b) E	nd of	1363	6	
-	Total plan assets	7a			0	+				1303	0	
	Total plan liabilities	7b 7c			0	+				1363	6	
_	Net plan assets (subtract line 7b from line 7a)	. 76	(a) Amou	mé		+		()) Tota	ibino negativo de la constitución de la constitució		
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amou	int.) Tota	11		
	(1) Employers	8a(1)		677	8							
	(2) Participants	8a(2)		686	31							
	(3) Others (including rollovers)	8a(3)										
b	Other income (loss)	. 8b			-3				1			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c								13636	3	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d										
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e				-						
f	Administrative service providers (salaries, fees, commissions)	. 8f				4						
g	Other expenses	. 8g										
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h								4000		
	Net income (loss) (subtract line 8h from line 8c)	8i								1363	ь	
J Par	Transfers to (from) the plan (see instructions)	8j										
B	If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare for the plan plan provides welfare for the plan plan provides welfare for the plan plan provides welfare for the plan plan plan plan plan plan plan plan	eature cod	es from the List of Plar	n Chara	acterist	ic Cod	les in th	ne instr	uctions	3:		
10	During the plan year:				Yes	No	N/A		1A	nount		
a	Was there a failure to transmit to the plan any participant contributescribed in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary F	iduciary Correction	10a		х						
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		х			acade turnos and			
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 bor	nd, that was caused	10d		Х						
е	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	the benefits under	10e		х						
f	Has the plan failed to provide any benefit when due under the pla	in?		10f		Х						
g	Did the plan have any participant loans? (If "Yes," enter amount a			10g		Х						
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	ctions 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 2520.10	he required	I notice or one of the	10i								
j	Did the plan trust incur unrelated business taxable income?			10j								
Part	VI Pension Funding Compliance							A				
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						302 of F	RISA		Yes	s X	No

	Form 5500-SF 2015 Page 3 - 1						
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)			T			
-	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see in granting the waiver.	Month	l enter th	e date of	the letter r	uling	
	f you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.					
_	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				
	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount)	left of a	12d				
6	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No	N/A	
Par							
13	Has a resolution to terminate the plan been adopted in any plan year?			Ye	s 🛛 No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year						
b	of the PBGC?				Yes X	No	
	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ident which assets or liabilities were transferred. (See instructions.)	ify the plan(s) to	0				
	13c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3)	PN(s)	
Par	Trust Information						
14a	Name of trust		14b T	rust's Elf	N		
140	Name of trustee or custodian	14d Trustee's or custodian's telephone number					
Par	IRS Compliance Questions						
15a	Is the plan a 401(k) plan?		Yes	3	No		
	If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	sign- sed safe rbor ethod	ADP/ACP test		
15c	If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "cutesting method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.42(a)(2)(ii))?	urrent year 01(m)-	Yes	;	No		
	Check the box to indicate the method used by the plan to satisfy the coverage requirements under section		Ra per tes	centage	Average benefit test		
100	Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by com this plan with any other plans under the permissive aggregation rules?	bining	Yes		No		
	Has the plan been timely amended for all required tax law changes?		Yes		No	□ N/A	
	Date the last plan amendment/restatement for the required tax law changes was adoptedfor tax law changes and codes).	Enter the a				structions	
	If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pla advisory letter, enter the date of that favorable letter and the letter's serial r	number				or	
	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, er determination letter	ter the date of	the plan	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) made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin	has been Islands)?	Yes		No		
19	Were in-service distributions made during the plan year?		Yes		No		
	If "Yes," enter amount		19				
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of wh retired), as required under section 401(a)(9)?	ether or not	Yes		No	□ N/A	