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	Identification Information							
For calenda	ar plan year 2015 or fis	scal plan year beginning 01/01/2	2015	and ending 12	/31/2015				
A This ret	turn/report is for:) (Filers checking this box must attach a accordance with the form instructions)						
	·	a one-participant plan	a foreign plan						
B This retu	urn/report is	x the first return/report	the final return/report						
		an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)				
C Check I	box if filing under:	X Form 5558	automatic extension		DFVC	program			
		special extension (enter desc							
Part II		rmation—enter all requested in	formation		41				
1a Name PROFESSIO	•	6 & TAX SERVICES, INC. 401(K)	PSP		1b Three-digir plan numb (PN) ▶				
					1c Effective d	ate of plan 01/01/2015			
Mailing	g address (include roor	yer, if for a single-employer plan) m, apt., suite no. and street, or P.0		(2b Employer I (EIN)	dentification Number 91-1495213			
		e, country, and ZIP or foreign pos & TAX SERVICES, INC.	tal code (if foreign, see inst	tructions)		telephone number 509-248-6471			
111 S. 7TH <i>A</i>	AVE				2d Business of	code (see instructions)			
YAKIMA, WA	A 98902					541211			
3a Plan a	dministrator's name ar	nd address XSame as Plan Spon	sor.		3b Administra	tor's EIN			
					3C Administra	tor's telephone number			
name	, EIN, and the plan nur	e plan sponsor has changed since mber from the last return/report.	the last return/report filed	for this plan, enter the	4b EIN				
	or's name				4c PN	8			
5a Total i	number of participants	at the beginning of the plan year.			 				
		at the end of the plan year		†	5b	8			
compl	lete this item)	account balances as of the end of		······	=				
d(1) Tota	al number of active par	rticipants at the beginning of the p	lan year						
		rticipants at the end of the plan ye			5d(2)				
		terminated employment during the			5e				
		or incomplete filing of this retur			se is establishe	d.			
Under pena SB or Sche	alties of perjury and otl	her penalties set forth in the instru nd signed by an enrolled actuary,	ctions, I declare that I have	e examined this return/rep	ort, including, if	applicable, a Schedule			
SIGN HERE	Filed with authorized/valid electronic signature. 10/14/2016 TERRY GODDARD								
TIERE	Signature of plan a	Enter name of individu	ıal signing as pla	n administrator					
SIGN									
HERE	Signature of emplo	yer/plan sponsor	Date	Enter name of individu	ual signing as em	ployer or plan sponsor			
Preparer's	name (including firm n	name, if applicable) and address (i	nclude room or suite numb	er)	Preparer's telep	hone 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 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 be a second to the plan cannot be a second	an indepen and condition ot use For	dent qualified public a ons.) m 5500-SF and mus	ccount	ant (IQ	PA) Form	5500.		X	Yes Yes	No 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	determ	ined
Part III Financial Information	, ,									
7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	d of Ye	ar	
a Total plan assets	7a								9163	2
b Total plan liabilities	7b									
C Net plan assets (subtract line 7b from line 7a)	7c								9163	2
8 Income, Expenses, and Transfers for this Plan Year		(a) Amou	ınt				(b)	Total		
Contributions received or receivable from: (1) Employers	8a(1)		54	789						
(2) Participants	8a(2)		38	036						
(3) Others (including rollovers)	8a(3)			0						
b Other income (loss)	8b		-1	193						
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								9163	2
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0						
Certain deemed and/or corrective distributions (see instructions)	8e			0						
f Administrative service providers (salaries, fees, commissions)	8f			0						
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								9163	2
j Transfers to (from) the plan (see instructions)	8i									
Part IV Plan Characteristics	<u> </u>									
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	uctions:		
B If the plan provides welfare benefits, enter the applicable welfare fe		(o the Liet - (Die	. 01							
B If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the list of Pia	n Chara	acterist	ic Coc	ies in th	e instruc	tions:		
Part V Compliance Questions										
10 During the plan year:				Yes	No	N/A		Amo	ount	
a Was there a failure to transmit to the plan any participant contributes 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					
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 som the plan? (See instructions.)	ner persons ne or all of t	by an insurance he benefits under	10e	X						411
f Has the plan failed to provide any benefit when due under the plan			10f		X					
g Did the plan have any participant loans? (If "Yes," enter amount a			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 the exceptions to providing the notice applied under 29 CFR 2520.10	ne required	notice or one of the	10ii							
j Did the plan trust incur unrelated business taxable income?			10j							
Part VI Pension Funding Compliance			10)	<u> </u>	<u> </u>					
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								П	Yes	X No
11a Enter the unpaid minimum required contribution for all years from						11a		<u>, L-l</u>		
12 Is this a defined contribution plan subject to the minimum funding							RISA?		Yes	X No

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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	Name	of trustee or custodian		14d	Trustee's	or custodia	an's		
140 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).

2015

OMB Nos, 1210-0110

1210-0089

This Form is Open to **Public Inspection**

	Pension Be	enefit Guaranty Corporation	➤ Complete all entries in a	accorda	nce with the instru	uctions to the Form 55	500-SI	ī.						
F	art I	Annual Repor	t Identification Information	1										
Fo	r calend	ar plan year 2015 or t	fiscal plan year beginning 01/01/201	15		and ending 12/3	1/201	5						
a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box m list of participating employer information in accordance with the form inst a one-participant plan a foreign plan														
_														
В	This ret	urn/report is	X the first return/report											
С	Check	box if filing under:												
Ū	Oncor	box if filling direct.	special extension (enter descr		omatic extension			☐ Di v⊂ progi						
P	art II	Basic Plan Inf	ormation—enter all requested inf		า									
	Name		Sitter di insequence in				1b	Three-digit						
			Services, Inc. 401(k) PSP					plan number (PN)	001					
			*				1c	Effective date of 01/01/2015	f plan					
2 a	Mailing	g address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.O		lif foreign, one instri	uctions)	2b	Employer Identi (EIN) 91-14952						
Prof		rtown, state or provin I Bookkeeping & Tax	nce, country, and ZIP or foreign posta Services, Inc.	iai code (ii ioreign, see instit	uctions)	2c	Sponsor's telep (509)	hone number 248-6471					
							2d		see instructions)					
111	S. 7th A	ve						541211						
Yak	ima, WA	98902												
3 <i>a</i>	l Plan a	dministrator's name a	and address X Same as Plan Spons	sor.			3b Administrator's EIN							
							3с	Administrator's	telephone number					
4			he plan sponsor has changed since	the last	return/report filed fo	or this plan, enter the	4b EIN							
a		, EIN, and the plan no or's name	umber from the last return/report.				4c PN							
5a	Total	number of participant	ts at the beginning of the plan year				5		8					
b			ts at the end of the plan year				5	b	8					
C			n account balances as of the end of				5		6					
C	i(1) ⊤ot	al number of active p	articipants at the beginning of the pl	lan year				(1)	8					
	. ,	•	participants at the end of the plan years torminated employment during the						8					
Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested								e ostablished	0					
			other penalties set forth in the instruc						able, a Schedule					
SE	or Sche		and signed by an enrolled actuary, a		s the electronic vers									
SI	GN	V 10Anu	1/1/201		10/14/16	Terry Goddard								
HE	RE	Signature of plan	administrator		Date	Enter name of individ	ual siç	ning as plan adr	ministrator					
	GN RE	L L			D-4-	E.M	l -'		a or plan an area					
			loyer/plan sponsor name, if applicable) and address (in	nclude ro	Date		Enter name of individual signing as employed Preparer's telephone							
-	chaici 2	name (moloung mm	mame, ii applicable) and address (iii	noruus 10	Sen or Suno Humbe	· <i>,</i>		a.c. o tolephone						

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 Were all of the plan's assets during the plan year invested in e Are you claiming a waiver of the annual examination and report under 29 CFR 2520.104-46? (See instructions on waiver eligible lf you answered "No" to either line 6a or line 6b, the plan or 	rt of an indepen	ident qualified public a	account	ant (IQ	PA)		
c If the plan is a defined benefit plan, is it covered under the PBC	GC insurance pr	rogram (see ERISA se	ection 4	021)?		Yes	No Not determined
Part III Financial Information							
7 Plan Assets and Liabilities		(a) Beginning	g of Ye	ar			(b) End of Year
a Total plan assets	7a						91632
b Total plan liabilities	7b						
C Net plan assets (subtract line 7b from line 7a)	7c						91632
8 Income, Expenses, and Transfers for this Plan Year		(a) Amou	unt				(b) Total
Contributions received or receivable from: (1) Employers	8a(1)		5478	39			
(2) Participants	` '		3803	36			
(3) Others (including rollovers)				0			
b Other income (loss)	8b		-119	93			
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						91632
d Benefits paid (including direct rollovers and insurance premium				0			
to provide benefits) Certain deemed and/or corrective distributions (see instructions)				0			
f Administrative service providers (salaries, fees, commissions).	,			0			
Other expenses							
h Total expenses (add lines 8d, 8e, 8f, and 8g)							0
i Net income (loss) (subtract line 8h from line 8c)							91632
j Transfers to (from) the plan (see instructions)	1 1						
Part IV Plan Characteristics							
9a If the plan provides pension benefits, enter the applicable pen	sion feature co	des from the List of PI	an Cha	racteris	stic Co	des in	the instructions:
2A 2E 2F 2G 2J 2K 2T 3D	ft	f th Li-t -f Dl-		4! -4			
B If the plan provides welfare benefits, enter the applicable welfa	are reature coo	es from the list of Pla	n Chara	acterist	ic Coo	ies in tr	ie instructions:
Part V Compliance Questions							
10 During the plan year:				Yes	No	N/A	Amount
Was there a failure to transmit to the plan any participant con described in 29 CFR 2510.3-102? (See instructions and DOI Program)	L's Voluntary Fi	duciary Correction	10a		Х		
b Were there any nonexempt transactions with any party-in-interpreted on line 10a.)			10b		Х		
C Was the plan covered by a fidelity bond?			10c		Х		
d Did the plan have a loss, whether or not reimbursed by the pl by fraud or dishonesty?			10d		Х		
Were any fees or commissions paid to any brokers, agents, of carrier, insurance service, or other organization that provides the plan? (See instructions.)	some or all of	the benefits under	10e	х			411
f Has the plan failed to provide any benefit when due under the			10f		Х		
g Did the plan have any participant loans? (If "Yes," enter amou	unt as of vear e	nd.)			Х		
h If this is an individual account plan, was there a blackout period	Did the plan have any participant loans? (If "Yes," enter amount as of year end.) 10g If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h						
i If 10h was answered "Yes," check the box if you either provide exceptions to providing the notice applied under 29 CFR 252	ed the required	notice or one of the	10i				
j Did the plan trust incur unrelated business taxable income?			10i				
Part VI Pension Funding Compliance)				<u> </u>
11 Is this a defined benefit plan subject to minimum funding requ 5500) and line 11a below)							
11a Enter the unpaid minimum required contribution for all years f						11a	
12 Is this a defined contribution plan subject to the minimum fun	ding requireme	nts of section 412 of t	he Cod	e or se	ction 3	302 of E	ERISA? Yes X No

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	(If "Yes," complete line 12a or lines 12b, 12c, 12d, ar	nd 12e below, as applicable.)					
а	a If a waiver of the minimum funding standard for a pric granting the waiver			enter the Day	date of the	ne letter ru Year	ling
If	f you completed line 12a, complete lines 3, 9, and 10			Duy_		- r our	
b	b Enter the minimum required contribution for this plan	year		12b			
С	Enter the amount contributed by the employer to the p	lan for this plan year		12c			
d	Subtract the amount in line 12c from the amount in line			12d			
	negative amount) Will the minimum funding amount reported on line 12				Yes	No	N/A
Part		, ,		<u> </u>	100	110	1077
	Has a resolution to terminate the plan been adopted in all				Yes	X No	
	If "Yes," enter the amount of any plan assets that rev			13a			
b	Were all the plan assets distributed to participants or of the PBGC?			ontrol		Yes X	No
С		ransferred from this plan to another plan(s), iden)			
	13c(1) Name of plan(s):	uo	13c(2)	EIN(s)		13c(3) F	PN(s)
Part	t VIII Trust Information		-1				
14a	Name of trust			14b ⊺	rust's EIN	I	
14c	C Name of trustee or custodian			14d	Trustee's	or custodia	an's
					telephone	number	
	/ IV ID0 0 II 0 II						
Par	rt IX IRS Compliance Questions						
15a	a Is the plan a 401(k) plan?			Ye:		No	
15b	b If "Yes," how does the 401(k) plan satisfy the nondisc matching contributions (as applicable) under sections			ba ba	esign- sed safe rbor ethod	ADF test	P/ACP t
15c	c If the ADP/ACP test is used, did the 401(k) plan performs testing method for nonhighly compensated employed	rm ADP/ACP testing for the plan year using the "	current year	Ye	S	No	
	2(a)(2)(ii))?						
16a	a Check the box to indicate the method used by the plan	n to satisfy the coverage requirements under sec	tion 410(b):	1 1 1	atio rcentage st		erage nefit test
16b	b Does the plan satisfy the coverage and nondiscrimina this plan with any other plans under the permissive ac			Ye	S	No	
17a	a Has the plan been timely amended for all required tax	law changes?		Ye	S	No	N/A
17b	b Date the last plan amendment/restatement for the req for tax law changes and codes).	uired tax law changes was adopted	Enter the a	pplicabl	e code	(See in	structions
	c If the plan sponsor is an adopter of a pre-approved madvisory letter, enter the date of that favorable letter.	and the letter's seria	I number				or
17d	d If the plan is an individually-designed plan and receive determination letter	ed a favorable determination letter from the IRS,	enter the date of	the plar	n's last fav	orable	
18	Is the Plan maintained in a U.S. territory (i.e., Puerto made), American Samoa, Guam, the Commonwealth			Yes	1	No	
19	Were in-service distributions made during the plan year	ar?		Ye	S	No	
	If "Yes," enter amount			. 19			
20	Were required minimum distributions made to 5% own retired), as required under section 401(a)(9)?			Ye	s	No	N/A