## 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

Ρ	art I Annual Repo	rt Identification Information									
For	calendar plan year 2015 or	fiscal plan year beginning 01/01/2	2016 and ending 09	9/30/2016							
A	This return/report is for:	<ul><li>a single-employer plan</li><li>a one-participant plan</li></ul>	a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)  a foreign plan								
В	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 months)								
_	Check box if filing under:	Form 5558 special extension (enter desc									
		formation—enter all requested in	Tormation	1							
	Name of plan LKER & KRAUS, D.D.S., P.I	L.L.C. PROFIT SHARING PLAN		1b Three-coplan nu (PN) ▶	mber	001					
				1c Effectiv		plan 1/1993					
2a	Mailing address (include ro	oloyer, if for a single-employer plan) oom, apt., suite no. and street, or P.C		<b>2b</b> Employer Identification Number (EIN) 91-1994054							
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)  VALKER & KRAUS, D.D.S., P.L.L.C.					<b>2c</b> Sponsor's telephone number 360-825-1661						
2949 GRIFFIN AVE., STE 102 ENUMCLAW, WA 98022					2d Business code (see instructions) 621210						
3a	Plan administrator's name	and address Same as Plan Spon	sor.	<b>3b</b> Administrator's EIN							
				3c Adminis	strator's t	elephone number					
4		the plan sponsor has changed since number from the last return/report.	the last return/report filed for this plan, enter the	4b EIN							
а	Sponsor's name			4c PN							
5a	Total number of participar	nts at the beginning of the plan year		5a		8					
b	Total number of participar	nts at the end of the plan year		5b		0					
С		th account balances as of the end of	the plan year (defined benefit plans do not	5c		0					
d(1) Total number of active participants at the beginning of the plan year				5d(1)							
d	(2) Total number of active	participants at the end of the plan ye	ar	5d(2)		0					
	than 100% vested		e plan year with accrued benefits that were less	5e		0					
			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 SIGN Filed with authorized/valid electronic signature. 11/04/2016 WENDY WALKER **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

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

b Any you claiming a valeire of the annual examination and report of an independent qualified public accountant (OPA) and 27 yes   Ves   No   Not determined the provides provided to extend the provided to extend the prov	Form 5500-SF 2015		Page <b>2</b>							
Part III Financial Information 7 Pin Assets and Liabilities 8 Total plan sasets 7 a 306064 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	b 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 cann	an indepen and conditi ot use For	dent qualified public a ons.)	ccount	ant (IQ ad use	PA)  Form	5500.		□	No No
7. Plan Assets and Liabilities	<b>C</b> 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 N	lot detern	nined
a Total plan assets. 7a   396964   0   b Total plan labelilles   7b   7c   396964   0   c Net plan labelilles   7c   306964   0   c Net plan labelilles   7c	Part III Financial Information	1								
D Total plan liabilities	7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar		(b) End of Year			
C Net plan assets (subtract line 7b from line 7a)	<del></del>			396	8964					0
8 income. Expenses, and Transfers for this Plan Year  a Contributions received or receivable from: (1) Employers										
a Contributions received or receivable from: (1) Employers. (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Employers. (5) Participants. (6) Other (including rollovers). (6) Other (including direct rollovers and insurance premiums to provide benefits). (7) Other (including direct rollovers and insurance premiums to provide benefits). (8) Other expenses (and final directive distributions (see instructions). (8) Other expenses. (8) Other expenses. (8) Other expenses (and lines 8d, 18, and 8g). (9) Other expenses (and lines 8d, 18, and 8g). (9) Other expenses (and lines 8d, 18, and 8g). (1) Tansfers to (from) the plan (see instructions). (8) Other expenses (and lines 8d, 8e, 8f, and 8g). (9) If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: (1) Tansfers to (from) the plan (see instructions). (8) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (2) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (2) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (2) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (7) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (8) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (8) If the plan provides wefare benefits, enter the applicable wefare feature codes from the List of Plan Characteristic Codes in the instructions: (8) If the plan provides wefare benefits, enter the applicable pension f		7c			5964					0
(1) Employers			(a) Amou	unt				(b) Tot	al	
3 Others (including rollovers)   88(3)		8a(1)								
b Other income (loss)	(2) Participants	8a(2)								
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	(3) Others (including rollovers)	8a(3)								
d Benefits paid (including direct rollovers and insurance premiums to provide benefits) to provide send and/or corrective distributions (see instructions) 3e  G Certain deemed and/or corrective distributions (see instructions) 3e  J Administrative service providers (salaries, fees, commissions) 8f  J Transfers to (from) the plan state, 8g, 8f, and 8g) 8h  J Transfers to (from) the plan see instructions) 8l  J Transfers to (from) the plan (see instructions) 8l  J Transfers to (from) the plan (see instructions) 8g  If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  2	<b>b</b> Other income (loss)	8b		1	482					
to provide benefits)	<b>C</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							148	32
Certain deemed and/or corrective distributions (see instructions)	. ,	84		394	1208					
f Administrative service providers (salaries, fees, commissions)	,									
g Other expenses	·									
h Total expenses (add lines 8d, 8e, 8f, and 8g)	·			4	1238					
i Net income (loss) (subtract line 8h from line 8c)	<del></del>								39844	46
Part IV Plan Characteristics  9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  2E 3B 3D  B If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:  Part V Compliance Questions  10 During the plan year:  a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program).  b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).  c Was the plan covered by a fidelity bond?	•	8i							-39696	54
Segon   If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:   2E	j Transfers to (from) the plan (see instructions)	8i								
Segon   If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:   2E	Part IV Plan Characteristics	<u>, , , , , , , , , , , , , , , , , , , </u>								
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		eature code	es from the List of Pla	n Chara	acterist	ic Cod	les in the	instruction	is:	
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10 During the plan year:				Yes	No	N/A	A	mount	
reported on line 10a.)	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary Fi	duciary Correction	10a		X				
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?				10b		X				
by fraud or dishonesty?	C Was the plan covered by a fidelity bond?			10c	X					25000
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)				10d		X				
f Has the plan failed to provide any benefit when due under the plan?	carrier, insurance service, or other organization that provides som	ne or all of t	he benefits under	10e		X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)										
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)										
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3										
j Did the plan trust incur unrelated business taxable income?  Part VI Pension Funding Compliance  1 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below).  1 Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40	i If 10h was answered "Yes," check the box if you either provided the	If 10h was answered "Yes," check the box if you either provided the required notice or one of the				^				
Part VI Pension Funding Compliance  11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)										
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)				10j	]					
11a Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40	11 Is this a defined benefit plan subject to minimum funding requirem									
									162	INC
								RISA?	Yes	X No

	F	orm 5500-SF 2015 Page <b>3</b> - 1								
	(If "Ye	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а	<b>a</b> 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_		Τσαι				
b	Enter ti	he 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						
	Subtra	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the	left of a	12d						
		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	sПNo				
		s," enter the amount of any plan assets that reverted to the employer this year		13a		<u> </u>	(			
b	Were	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brou PBGC?	ght under the co	ontrol	×	Yes	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		Trust Information								
14a	Name o	f trust		14b Trust's EIN						
14c Name of trustee or custodian						14d Trustee's or custodian's				
						telephone number				
Par	t IX	IRS Compliance Questions								
15a	Is the	plan a 401(k) plan?		☐ Ye	s	No				
	10 110			Design-						
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						
15c		DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c		Yes No						
		method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?								
16a		the box to indicate the method used by the plan to satisfy the coverage requirements under section		∐ р∈	Ratio Average benefit 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		No				
17a		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	If the p	lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter play letter, enter the date of that favorable letter/ and the letter's serial r		t to a fa	vorable I	RS opinion	or			
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e lination letter/		the plai	 n's last fa	vorable				
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?					No				
	If "Yes	," enter amount	·····	19						
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			

## 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** 

- A	The state of the s	► Complete all entries in a	accordance with the	instructions to the Form	5500-SF.	—————
Part I	Annual Repor	rt Identification Information				
For care	ndar plan year 2015 oi	r fiscal plan year beginning 01/01/201		and ending 09/		
A This	return/report is for:	a single-employer plan	list of participatin	oyer plan (not multiemployer) ng employer information in a	) (Filers check accordance w	king this box must attach a ith the form instructions)
		a one-participant plan	a foreign plan			
<b>B</b> This re	return/report is	the first return/report	the final return/rep		_	
C Chec	k box if filing under:	an amended return/report	return/report (less than 12 n			
	A DOA II IIIII G DI LEC.	Form 5558 special extension (enter descri	☐ automatic extensi ription)	ion	∐ D	PFVC program
Part II	Basic Plan Inf	formation—enter all requested info				
	ne of plan	L.C. PROFIT SHARING PLAN			1b Three- plan n (PN)	number
						tive date of plan
Maili	ing address (include roc	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.O.	. Box)			oyer Identification Number 91-1994054
WALKER (	or town, state or proving & KRAUS, D.D.S., P.L.i	nce, country, and ZIP or foreign posta .L.C.	I code (if foreign, see	instructions)	<u> </u>	sor's telephone number (360) 825-1661
2949 GRIF	FFIN AVE., STE 102				2d Busine 621210	ess code (see instructions)
	AW, WA 98022					
3a Pian	administrator's name a	and address X Same as Plan Sponso	or.		3b Admin	istrator's EIN
A If the						istrator's telephone number
name	ie, EIN, and the plan nui	ne plan sponsor has changed since the umber from the last return/report.	ie last return/report file	ed for this plan, enter the	4b EIN	
	sor's name				4c PN	
		s at the beginning of the plan year				8
b Total	number of participants	s at the end of the plan year			5b	0
C Numl	plete this item)	account balances as of the end of th	e plan year (defined b	enefit plans do not	5c	0
<b>d(1)</b> To	otal number of active par	articipants at the beginning of the plar	n year		5d(1)	7
d(2) To	tal number of active pa	articipants at the end of the plan year.	***		5d(2)	, 0
than	า 100% vested	t terminated employment during the p			5e	0
Caution: /	A penalty for the late (	or incomplete filing of this return/r	report will be assess	sed unless reasonable cau	ıse is establi:	shed.
30 01 3011	natties of perjury and off nedule MB completed are true, correct, and comp	ther penalties set forth in the instruction and signed by an enrolled actuary, as aplete.	ons, I declare that I ria well as the electronic	ive examined this return/report version of this return/report	ort, including, , and to the be	, if applicable, a Schedule est of my knowledge and
SIGN	x uf		1 10/31/1	16 x Wend	les Wal	kei
HERE	Signature of plan a	idministrator	Date	Enter name of individu	Jai signing as	plan administrator
SIGN HERE	V					
CERTIFICATION OF	Signature of employ	yer/plan sponsor	Date	Enter name of individu		employer or plan sponsor
Preparei s	name (including illin ile	name, if applicable) and address (incli	ude room or suite num	nber)		elephone number
				I/		

Form 5500-SF 2015		Page 2							
<ul> <li>Were all of the plan's assets during the plan year invested in e</li> <li>Are you claiming a waiver of the annual examination and report under 29 CFR 2520.104-46? (See instructions on waiver eligible lif you answered "No" to either line 6a or line 6b, the plan of the plan is a defined benefit plan, is it covered under the PBG</li> </ul>	t of an independe ility and condition <b>annot use Form</b>	ent qualified public ns.) n <b>5500-SF and mu</b>	accour	ntant (I ead us	QPA) e Fon	m 5500		X Ye	es [] N
Part III Financial Information	- Indulative pro-	grain (see ENISA :	Section	4021)			Пио	Not dete	rmined
7 Plan Assets and Liabilities	E-15(100)	(-) D 1 1		-	$\top$				
a Total plan assets	7a	(a) Beginnii	1 <b>g o</b> t 1		+		(b) Er	nd of Year	
b Total plan liabilities				-	+				0
C Net plan assets (subtract line 7b from line 7a)		396964				0			
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount				·			
a Contributions received or receivable from:		(8) 71710	, dist		ШE		(0)	Total	gilli Sex
(1) Employers									
(2) Participants		·							
(3) Others (including rollovers)									HEST.
b Other income (loss)			14	82	14	5 N 3 I			
Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)      Benefits paid (including direct rollovers and insurance premiums)		ani 112 year elle i		분많				148	2
to provide benefits)	8d		3942	08					
e Certain deemed and/or corrective distributions (see instructions		-	-						
f Administrative service providers (salaries, fees, commissions)						7.00			
g Other expenses			42	38					
h Total expenses (add lines 8d, 8e, 8f, and 8g)			W 3		N.			39844	6
i Net income (loss) (subtract line 8h from line 8c)					ŞI.			-39696	
j Transfers to (from) the plan (see instructions)						SWE			911 M
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pensi 2E 3B 3D  B If the plan provides welfare benefits, enter the applicable welfare									
The state of the s	e feature codes t	from the List of Pla	n Char	acteris	tic Cod	des in th	ne instruc	ctions:	
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 contribution of the plan and participant contribution of the plan and participant contribution. Program	s Voluntary Fiduo	ciary Correction	10a		х				
b Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	est? (Do not inclu	de transactions	10b		х				
C Was the plan covered by a fidelity bond?	••••••		10c	х		A		_	25000
d Did the plan have a loss, whether or not reimbursed by the plan by fraud or dishonesty?			10d		х				
e Were any fees or commissions paid to any brokers, agents, or carrier, insurance service, or other organization that provides so the plan? (See instructions.)	me or all of the l	nenefits under	400		х				
f Has the plan failed to provide any benefit when due under the p			10e 10f		х	W =			
g Did the plan have any participant loans? (If "Yes," enter amount					×				
h If this is an individual account plan, was there a blackout period 2520.101-3.)					x				
If 10h was answered "Yes," check the box if you either provided	If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3								
j Did the plan trust incur unrelated business taxable income?			10j					- William Children	
Part VI Pension Funding Compliance									
11 Is this a defined benefit plan subject to minimum funding require 5500) and line 11a below)	<u></u>	·····					Form	Yes	∏No
11a Enter the unpaid minimum required contribution for all years from	n Schedule SR (	Form 5500) line 40				440			<del></del>

is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?...

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	Form 5500-SF 2015 Page <b>3</b> - 1								
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
	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								
	f you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line								
	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			<u> </u>			
	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						
· ·	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes No N/A					
Par	Plan Terminations and Transfers of Assets								
138	Has a resolution to terminate the plan been adopted in any plan year?		. X Yes No						
	If "Yes," enter the amount of any plan assets that reverted to the employer this year			0					
b	of the PBGC?			Σ	Yes [	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							
	13c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3)	PN(s)			
Parity									
Par	Trust Information								
14a	Name of trust		14b T	rust's Ell	N				
140	Name of trustee or custodian	14d Trustee's or custodian's telephone number							
Pa	IRS Compliance Questions								
15a	is the plan a 401(k) plan?	•••••••	Yes	;	No				
	b 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)?				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 "c testing 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	i	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			
16b	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				
17a	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 adopted for 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 in the letter's	number				or			
	If the plan is an individually-designed plan and received a favorable determination letter from the IRS, endetermination letter		he 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		- <del>-</del>				
20	Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of what retired), as required under section 401(a)(9)?	ether or not	Yes		No	□ N/A			