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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

Revenue Code (the Code).

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

Part I	Annual Repor	t Identification Information								
For calend	lar plan year 2014 or	fiscal plan year beginning 07/01/2	014	and ending 06	5/30/2015					
A This re	turn/report is for:	X a single-employer plan		plan (not multiemployer) oyer information in acco		his box must attach a list m instructions)				
B This ret	urn/report is	the first return/report	the final return/report							
		an amended return/report	a short plan year retu	rn/report (less than 12 m	nonths)					
C Check	box if filing under:	Form 5558	automatic extension		X DFVC p	orogram				
		special extension (enter desc	ription)							
Part II	Basic Plan Inf	ormation—enter all requested in	formation							
1a Name DAMON & D		,			1b Three-digi plan numb					
					1c Effective of	date of plan 07/01/1986				
2a Plan s	sponsor's name and a	ddress; include room or suite numb	er (employer, if for a single	e-employer plan)	 	Identification Number				
DAMON & D	AMON, D.D.S., P.S.					91-1340140				
4407 N. D.D.	101011					telephone number 09-484-8000				
4407 N. DIVI SUITE 722					2d Business code (see instructions)					
SPOKANE, \	WA 99207				621210					
3a Plan administrator's name and address XSame as Plan Sponsor.						itor's EIN				
						ator's telephone number				
4 If the	name and/or EIN of t	ne plan sponsor has changed since	the last return/report filed	for this plan, enter the	4b EIN					
name	e, EIN, and the plan n	umber from the last return/report.	•	• /						
	sor's name	s at the beginning of the plan year.			4c PN					
		0 0 1 7				16				
		s at the end of the plan year			5b	16				
compl	lete this item)	account balances as of the end of			5c	16				
d(1) Tot	tal number of active p	articipants at the beginning of the p	an year		5d(1)	14				
d(2) Tot	tal number of active p	articipants at the end of the plan ye	ar		5d(2)	14				
		terminated employment during the p	-		5e	(
Caution: A	A penalty for the late	or incomplete filing of this retur	n/report will be assessed	l unless reasonable ca	use is establishe	d.				
Under pen SB or Scho	alties of perjury and o	other penalties set forth in the instru- and signed by an enrolled actuary, a	ctions, I declare that I have	e examined this return/re	port, including, if a	applicable, a Schedule				
SIGN	Filed with authorized	DOMONIQUE PERE	П							
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as pla	n administrator				
SIGN						_				
HERE						vidual signing as employer or plan sponsor				
Preparer's	name (including firm	name, if applicable) and address (in	nclude room or suite numb	er) (optional)	Preparer's telep	phone number (optional)				

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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	an indeper and condit not use Fo	ndent qualified public accounta ions.)rm 5500-SF and must instead	nt (IQ	PA) Form	5500.			XY	es [No No
	If the plan is a defined benefit plan, is it covered under the PBGC ir	nsurance p	rogram (see ERISA section 40)21)? .		Yes	No	r	Not de	termi	ned
Par	- I										
	Plan Assets and Liabilities	_	(a) Beginning of Yea		-		(b) E	nd of	Year	34437	7
	Total plan assets	. 7a . 7b	10100	710					100	10440	
	Total plan liabilities Net plan assets (subtract line 7b from line 7a)		18155	516					188	34437	7
	Income, Expenses, and Transfers for this Plan Year	1 70	(a) Amount) To			
	Contributions received or receivable from:		(a) Amount					, 10	ai		
	(1) Employers	. 8a(1)									
	(2) Participants	. 8a(2)	670)59							
	(3) Others (including rollovers)	1 '	4.46	\4F							
	Other income (loss)	. 8b	140)45	_					1404	
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c								31104	r
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	121	83							
е	Certain deemed and/or corrective distributions (see instructions)	. 8e									
f	Administrative service providers (salaries, fees, commissions)	. 8f									
g	Other expenses	. 8g									
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h							1	2183	}
	Net income (loss) (subtract line 8h from line 8c)								(8921	
j	Transfers to (from) the plan (see instructions)	· 8j									
b	If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions	eature cod	les from the List of Plan Charac	cterist	ic Cod	les in t	he instr	uction	ns:		
10	During the plan year:				Yes	No		Α	mour	nt	
а	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fide			10a		X					
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X					
С	Was the plan covered by a fidelity bond?			10c	X					20	00000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	•		10d		X					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	10e		X					
f	Has the plan failed to provide any benefit when due under the pla	an?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a	as of year e	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		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			10i							
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Y	es)	X No
11a	Enter the unpaid minimum required contribution for current year for	rom Sched	lule SB (Form 5500) line 39			11a		_			
12	Is this a defined contribution plan subject to the minimum funding	g requireme	ents of section 412 of the Code	or se	ction	302 of	ERISA?	·	Y	es >	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below		·								
а	If a waiver of the minimum funding standard for a prior year is being ranting the waiver.	-			, and 6	enter tl Day			e lette 'ear _	rulin	g

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year		12b		
С	Enter the 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 negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g deadline?		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?		🔲 Y	′es X No	
	If "Yes," enter the amount of any plan assets that reverted to the employer the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		13c(2) EI	N(s)	13c(3) PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

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Revenue Code (the Code).

Complete all entries in accordance with the instructions to the Form 5500-SF.

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I		t Identification Information		- /01 /001 /			06/20/201				
For calend	lar plan year 2014 or	fiscal plan year beginning		07/01/2014	and ending		06/30/201				
■ a single-employer plan a multiple-employer plan (not multiemployer) A This return/report is for: — of participating employer information in accordance.											
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		a one-participant plan	П	a foreign plan							
B This ret	urn/report is	the first return/report	П	the final return/report							
				a short plan year retu	ırn/report (less than 12 n	nonths	5)				
C Check box if filing under. Form 5558								m			
.	[B		·	-Ai							
Part II		ormation—enter all requested inf	orma	ation		1b	Three-digit				
1a Name	·						plan number				
DAMON	& DAMON, D.D	.S. P.S. 401(K) PSP				<u> </u>	(PN) •	001			
						1c	Effective date of 07/01/1986	plan 			
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) DAMON & DAMON, D.D.S., P.S.							2b Employer Identification Number (EIN) 91-1340140				
		·				2c	Sponsor's telep	none number			
4407 N	. DIVISION					2d	Business code (
SUITE SPOKAN				WA	99207		621210	,			
		and address XSame as Plan Spons	or.			3b Administrator's EIN					
4 If the name	name and/or EIN of th	ne plan sponsor has changed since umber from the last return/report.	the l	ast return/report filed	for this plan, enter the	4b	EIN				
a Spor	nsor's name					4c PN					
5a Total	number of participant	s at the beginning of the plan year					ia	16			
		s at the end of the plan year				5	16				
C Numb	er of participants with	account balances as of the end of	the p	olan year (defined ben	efit plans do not	5	ic	16			
d(1) Tot	al number of active p	articipants at the beginning of the pl	an y	ear		5d	(1)	14			
d(2) Tot	al number of active p	articipants at the end of the plan yea	ar			50	l(2)	14			
e Numbe	er of participants that	terminated employment during the p	olan	year with accrued ben		5e					
Caution: /	\ nonalty for the late	or incomplete filing of this return	ı/rer	ort will be assessed	uniess reasonable ca	use is	established.				
Under pen	oltion of narrupy and a	ther penalties set forth in the instruc- and signed by an enrolled actuary, a	tion	s. I declare that I have	examined this return/re	port. I	nciuding, it applic	able, a Schedule knowledge and			
SIGN	Carl Dave			1/5/17	Clay Do	ım	ON				
HERE	7			Date	Enter name of individu			inistrator			
	Signature of plan a	turninistrator		Date	Litter Harrie or marvide	aar oig	g we plant daill				
SIGN HERE											
	Signature of emplo	oyer/plan sponsor	dud.	Date	Enter name of individu		ning as employer arer's telephone r				
rreparer's	name (including firm f	name, if applicable) and address (inc	,,uue	: room or suite numbe	i / (optional)	, iep	a. c. o totophone i	sor (optional)			

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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 a under 29 CFR 2520.104-46? (See instructions on waiver eligibility of you answered "No" to either line 6a or line 6b, the plan cannulf the plan is a defined benefit plan, is it covered under the PBGC in	an indepei and condi ot use Fo	ndent qualified public accountations.) rm 5500-SF and must instea	nt (IQ	PA) Form	5500.		Yes No Yes No Not determined
Pa	rt III Financial Information							
7	Plan Assets and Liabilities		(a) Beginning of Yea	ır	- I		(b) End	of Year
a	Total plan assets	7a	1,819		.6			1,884,43
	Total plan liabilities	7b			┪		<u></u>	
	Net plan assets (subtract line 7b from line 7a)	7c	1,815	5,51	.6			1,884,43
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		\top		(b) T	otal
	Contributions received or receivable from:						n 3 - 3 h - 2	
	(1) Employers	8a(1)			-			
	(2) Participants	8a(2)	6	7 , 05	9			
	(3) Others (including rollovers)	8a(3)						
b	Other income (loss)	8b	1.4	1,04	5			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			<u> </u>			81,10
d	Benefits paid (including direct rollovers and insurance premiums	8d	1.	2,18	3			
	to provide benefits)	- 8e		-,	1			
	Administrative service providers (salaries, fees, commissions)	8f						
		8g			_			01.W10.0=000
g_	Other expenses (add lines 9d, 9c, 9f, and 9d)		_	•		12,18		
<u>''</u>	Total expenses (add lines 8d, 8e, 8f, and 8g) Net income (loss) (subtract line 8h from line 8c)		+			68,92		
+	Transfers to (from) the plan (see instructions)		╅					
<u> </u>		8j						
9a	If the plan provides pension benefits, enter the applicable pension 2F 2G 2J 3D 2E 2K 2T If the plan provides welfare benefits, enter the applicable welfare fe							
Par	V Compliance Questions							
10	During the plan year:				Yes	No		Amount
	Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	uciary Corr	rection Program)	10a		Х		
b	Were there any nonexempt transactions with any party-in-interest on line 10a)			10b		Х		
c	Was the plan covered by a fidelity bond?			10c	Х			200,00
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		Х		
е		ner person of the ber	s by an insurance carrier, efits under the plan? (See	10e		Х		
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Х		
_	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR							
i	2520 101-3.) 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 require	d notice or one of the	10h 10i		Х		
Da							I	
Pari 11	tVI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirem 5500 and line 11a below)			plete	Sched	ule SB	(Form	∏ Yes 🏿 No
118	Enter the unpaid minimum required contribution for current year fr					11a		

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

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

..... Month

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

granting the waiver.

Yes X No

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you completed line 12a, complete lines 3, 9, and 10 of S	chedule 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 t	for this plan year		12c	1		
			12d			
				Yes	No	N/A
VII Plan Terminations and Transfers of As	sets				•	
Has a resolution to terminate the plan been adopted in any p	olan year?			es X	No	
If "Yes," enter the amount of any plan assets that reverted	to the employer this year		13a			
		ght under the	control		Yes	No
		ify the plan(s)	to			
13c(1) Name of plan(s).		1	3c(2) El	N(s)	13c(3) PN(s)
VIII Trust Information (optional)						
	Enter the minimum required contribution for this plan year. Enter the amount contributed by the employer to the plan. Subtract the amount in line 12c from the amount in line 12 negative amount). Will the minimum funding amount reported on line 12d be title. Will Plan Terminations and Transfers of As. Has a resolution to terminate the plan been adopted in any plan assets that reverted. Were all the plan assets distributed to participants or bene of the PBGC? If during this plan year, any assets or liabilities were transferred. (See instruction 13c(1) Name of plan(s).	Enter the minimum required contribution for this plan year Enter the amount contributed by the employer to the plan for this plan year Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount). Will the minimum funding amount reported on line 12d be met by the funding deadline?	Enter the minimum required contribution for this plan year Enter the amount contributed by the employer to the plan for this plan year Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount). Will the minimum funding amount reported on line 12d be met by the funding deadline? It VII Plan Terminations and Transfers of Assets Has a resolution to terminate the plan been adopted in any plan year? If "Yes," enter the amount of any plan assets that reverted to the employer this year Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC? If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.) 13c(1) Name of plan(s).	Enter the minimum required contribution for this plan year	Enter the minimum required contribution for this plan year	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

The Damon & Damon, DDS PS is a small company of 16 employees. During some routine review of the 401(k) Profit Sharing Plan, it was discovered that the 2014 form 5500 for plan number 001 was not filed. The plan is on a fiscal year that runs from July 1 to June 30 and had 16 participants. The form 5500 is being submitted on January 5, 2017.