## 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

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection** 

Annual Report Identification Information For calendar plan year 2016 or fiscal plan year beginning and ending X a single-employer plan 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** This return/report is for: a one-participant plan a foreign plan the final return/report B This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) C Check box if filing under: DFVC program Form 5558 automatic extension special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit KTM, INC. OF WASHINGTON 401(K) PLAN plan number 001 (PN) • 1c Effective date of plan 01/01/1998 2a Plan sponsor's name (employer, if for a single-employer plan) **2b** Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) 91-1698749 (EIN) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) Sponsor's telephone number KTM, INC. OF WASHINGTON 253-267-1649 2d Business code (see instructions) P.O. BOX 4969 722300 SPANAWAY, WA 98387 **3a** Plan administrator's name and address X Same as Plan Sponsor. 3b Administrator's EIN 3c Administrator's telephone number If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the 4b EIN name, EIN, and the plan number from the last return/report. 4c PN a Sponsor's name 5a 38 5a Total number of participants at the beginning of the plan year ...... 5b 43 **b** Total number of participants at the end of the plan year..... Number of participants with account balances as of the end of the plan year (only defined contribution plans 43 5c complete this item)..... 22 5d(1) d(1) Total number of active participants at the beginning of the plan year..... 5d(2) 19 d(2) Total number of active participants at the end of the plan year..... Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested ..... Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and

belief, it is t	true, correct, and complete.			
31314	Filed with authorized/valid electronic signature.	03/28/2017	KELLY MULVAHILL	
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator	
SIGN				
HERE	Signature of employer/plan sponsor	Enter name of individual signing as employer or plan sponsor		
Preparer's	name (including firm name, if applicable) and address (include	er ) Preparer's telephone number		

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6a	Were all of the plan's assets during the plan year invested in eligib	le assets?	(See instructions.)						X	′es No
b	<b>b</b> Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)							<u> </u>	es ∏ No	
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								<u>`</u>	′es ∐ No
С	If the plan is a defined benefit plan, is it covered under the PBGC in						-	No	Not o	letermined
Pa	rt III Financial Information						-	<del></del>		
7	Plan Assets and Liabilities		(a) Beginning	of Year				(b) End	of Year	
a	Total plan assets	7a		115199					1318	347
b	Total plan liabilities	7b		40						0
С	Net plan assets (subtract line 7b from line 7a)	7c	1	115159					1318	347
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt				(b) ·	Γotal	
а	Contributions received or receivable from:			40451						
	(1) Employers	8a(1)		69982						
	(2) Participants	8a(2)		00002						
	(3) Others (including rollovers)  Other income (loss)	8a(3) 8b		97989						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							2084	422
d	Benefits paid (including direct rollovers and insurance premiums	00								
	to provide benefits)	8d		27						
<u>e</u>	Certain deemed and/or corrective distributions (see instructions).	8e								
f	Administrative service providers (salaries, fees, commissions)	8f		4707						
<u>g</u>	Other expenses	8g								
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					4734			
<del>_</del> i	Net income (loss) (subtract line 8h from line 8c)	8i				203688			588	
	Transfers to (from) the plan (see instructions)	8j								
	t IV Plan Characteristics									
9a 	If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2K 2T 3D	feature co	odes from the List of Pl	an Cha	racteris	stic Co	odes in	the ins	tructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	des from the List of Pla	n Chara	acterist	ic Cod	des in t	he instr	uctions:	
Par	t V Compliance Questions									
10	During the plan year:				Yes	No	N/A		Amou	nt
а	Was there a failure to transmit to the plan any participant contribu		•							
	described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	-	-	10a		X				
b		t? (Do not	include transactions	10b		X				
	,			10b	X					111516
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 other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)			10e	X					577
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
9	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-	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						

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Part	VI	Pension Funding Compliance					
11		s a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and constructions and constructions and constructions and constructions and constructions and constructions are set of the constructions and constructions are set of the constructions				Y	es No
11a	Ente	r the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		11a		•	
12		is a defined contribution plan subject to the minimum funding requirements of section 412 of the Co			f	ΠY	es X No
	ERIS (If "\	A?				🖰	
а		raiver of the minimum funding standard for a prior year is being amortized in this plan year, see inst ing the waiver		nd enter i		of the letter Year _	ruling
If	you co	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	3.				
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			
	Subt	ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the letive amount)	eft of a	12d			
е	Will t	he minimum funding amount reported on line 12d be met by the funding deadline?		🗌	Yes	No	N/A
Part	VII	Plan Terminations and Transfers of Assets					
13a	Has a	a resolution to terminate the plan been adopted in any plan year?			Yes	s X No	)
	If "Y€	es," enter the amount of any plan assets that reverted to the employer this year		13a			
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug				Yes X	No
С		rring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identif h assets or liabilities were transferred. (See instructions.)	fy the plan(	s) to			
	13c(1)	Name of plan(s):	13c(	<b>2)</b> EIN(s)		13c(3)	PN(s)
Part	VIII	Trust Information					
14a	Name	of trust		14b	Trust's E	EIN	
14c	Name	of trustee or custodian				s or custodia ne number	an's
Par	t IX	IRS Compliance Questions		•			
15a	Is the	plan a 401(k) plan? If "No," skip b	Yes			No	
15b		did the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:		gn-based harbor	d [	Test	ar" ADP
				rent year test	,"	N/A	
16a		testing method was used to satisfy the coverage requirements under section 410(b) for the plan Check all that apply:	Rat	centage		verage enefit test	□ N/A
16b		ne plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) be plan year by combining this plan with any other plan under the permissive aggregation rules?	Yes			No	
	the le		<u>'</u>				
	letter		nter the date	e of the n	nost rec	ent determir	ation
18	Were	ed Benefit Plan or Money Purchase Pension Plan Only: any distributions made during the plan year to an employee who attained age 62 and had not sepa		Ye	s [	No	
19	Was	any plan participant a 5% owner who had attained at least age 70 $\frac{1}{2}$ during the prior plan year?			s	No	

## Form 5500-SF

Department of the Treasury Internal Revenue Service

Pension Benefil Guaranty Corporation

Department of Labor Employee Benefits Security Administration

## 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

2016

This Form is Open to **Public Inspection** 

Part I	Annual Report	t Identification Information						
For calenda	r plan year 2016 or	fiscal plan year beginning	01/01/2016	and ending	12/31/201			
A This retu	Filers checking this cordance with the fo							
A IIIIS IEU	animeport is for.	a one-participant plan	a foreign plan			50000V		
B This retu	rn/report is							
		an amended return/report	a short plan year return/	report (less than 12 mo	onths)			
C Check t	oox if filing under:	Form 5558	automatic extension		DFVC program			
		special extension (enter desc	cription)					
Part II	Basic Plan Inf	ormation—enter all requested in	nformation					
1a Name	of plan				1b Three-digit	0.01		
KTM, INC	. OF WASHING	GTON 401(K) PLAN			plan number (PN) ▶	001		
					1c Effective dat 01/01/199	•		
Mailing	address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.				entification Number		
	town, state or provir IC. OF WASHIN	nce, country, and ZIP or foreign pos NGTON	tal code (if foreign, see instru	ctions)	<b>2c</b> Sponsor's te			
P.O. BC	X 4969				<b>2d</b> Business coo 722300	de (see instructions)		
SPANAWA	Y	WA 98387						
3a Plan a	dministrator's name	and address 🛛 Same as Plan Spo	onsor.		3b Administrator's EIN			
name	EIN, and the plan n	he plan sponsor has changed since number from the last return/report.	e the last return/report filed fo	r this plan, enter the	4b EIN			
	or's name				4c PN			
		ts at the beginning of the plan year						
<b>c</b> Numb	er of participants wit	ts at the end of the plan yearh account balances as of the end o	of the plan year (only defined of	contribution plans	5c	43		
•	,	participants at the beginning of the			5d(1)	22		
` '		participants at the end of the plan y	•		E-1(0)	19		
e Numb	per of participants th	at terminated employment during th	ne plan year with accrued ber	efits that were less	5e	0		
Under pen SB or Sche	A penalty for the lat	e or incomplete filing of this retu other penalties set forth in the instr and signed by an enrolled actuary	rn/report will be assessed uctions. I declare that I have	unless reasonable ca examined this return/re	eport, including, if a	I. pplicable, a Schedule		
SIGN	x Kelly N	Weshall	x 3/28/17	KELLY MULVAHI	LL			
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as plar	administrator		
SIGN								
HERE	Signature of emp	ployer/plan sponsor	Date	Enter name of individ	dual signing as emp	oloyer or plan sponsor		
Preparer's		n name, if applicable) and address	(include room or suite numbe		Preparer's telept			

P	а	n	۵	2

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<ul> <li>Were all of the plan's assets during the plan year invested in eligible</li> <li>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</li> <li>If the plan is a defined benefit plan, is it covered under the PBGC in</li> </ul>	an indeper and condit ot use Fo	ndent qualified public actions.)	instea	nt (IQI d use	PA) Form	5500.		X Yes X Yes Not determine	
Part III Financial Information	isurance p	Togram (see ERIOA sec	50011 40			163 [	]140 [		
7 Plan Assets and Liabilities		(a) Beginning o	f Year			(t	b) End o	f Year	
a Total plan assets	7a		115,	199			-3.	1,318,	,847
b Total plan liabilities	7b			40					0
C Net plan assets (subtract line 7b from line 7a)	7c	1,:	115,	159				1,318,	,847
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	:				(b) To	tal	
a Contributions received or receivable from:		\$1/2							
(1) Employers	8a(1)		40,4	_	_		_		
(2) Participants	8a(2)		69,9	982					
(3) Others (including rollovers)	8a(3)		0.77						
b Other income (loss)	8b		97,	989				200	400
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			-				208	,422
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			27					
e Certain deemed and/or corrective distributions (see instructions)	8e								
f Administrative service providers (salaries, fees, commissions)	8f		4,	707					
g Other expenses	8g								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							4	,734
i Net income (loss) (subtract line 8h from line 8c)	81							203	,688
j Transfers to (from) the plan (see instructions)	8i								
Part IV Plan Characteristics	1 01								
9a If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Pla	an Cha	racteris	stic Co	des in	the instr	uctions:	
b If the plan provides welfare benefits, enter the applicable welfare f	eature cod	des from the List of Plan	n Chara	acterist	ic Cod	des in the	he instru	ctions:	
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amount	
a Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's N Program)	√oluntary i	Fiduciary Correction	10a		х				
b Were there any nonexempt transactions with any party-in-interes reported on line 10a.)	t? (Do not	include transactions	10b		Х				
C Was the plan covered by a fidelity bond?			10c	Х				111	1,516
d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		х				
Were any fees or commissions paid to any brokers, agents, or ot carrier, insurance service, or other organization that provides sor the plan? (See instructions.)	ne or all o	f the benefits under	10e	х					577
f Has the plan failed to provide any benefit when due under the pla	an?		10f		Х				
g Did the plan have any participant loans? (If "Yes," enter amount			10g		Х				
h If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		Х				
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.10			10i						

	Form 5500-SF 2016 Page <b>3-</b>					
						-
Part 1	VI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and compliance	mploto Sobo	dula SE		Пи	
	(Form 5500) and line 11a below)				. ∐ Ye	s No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40		11a			
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Co				☐ Ye	s X No
	ERISA?		emman			
	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instr granting the waiver	onth	enter ti Day		of the letter i Year	uling
lfy	rou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	3.	401			
b	Enter the minimum required contribution for this plan year		12b			
c	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 (enter a minus sign to the le negative amount)		12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	∐ No ∐	N/A
Part \	/II Plan Terminations and Transfers of Assets				120	
13a	Has a resolution to terminate the plan been adopted in any plan year?			Yes	X No	
	If "Yes," 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 control of the PBGC?				Yes X	No
	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify which assets or liabilities were transferred. (See instructions.)					
1	3c(1) Name of plan(s):	13c(2)	EIN(s)		13c(3)	PN(s)
7						
Part	VIII Trust Information					
14a I	Name of trust		14b	Trust's E	EIN	
14c	Name of trustee or custodian		14d Trustee's or custodian's telephone number			in's
Part	IX IRS Compliance Questions					
15a	Is the plan a 401(k) plan? If "No," skip b	Yes			□ No	
	How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	□ safe i	n-based narbor ent year test	Ĺ	"Prior yea test	ar" ADP
16a	What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	Ratio	entage		verage enefit test	N/A
16b	Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	Yes			No	
17a	If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS the letter and the serial number	opinion lette	or adv	isory let	ter, enter the	date of
17b	If the plan is an individually-designed plan that received a favorable determination letter from the IRS, en letter	nter the date	of the n	nost rec	ent determin	ation
	Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not sepa	arated from	Ye	es	☐ No	

service?

19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year? .....

☐ No

Yes