-	rm 5500-SF	Short Form Annua	al Return/Report Benefit Plan	of Small Empl	oyee	OMB Nos. 1210-0110 1210-0089
	rtment of the Treasury nal Revenue Service	This form is required to be filed		065 of the Employee R	etirement	2016
Employee B	epartment of Labor enefits Security Administration	Income Security Act of 1974 (7(b) and 6058(a) of the		This Form is Open to Public Inspection
	enefit Guaranty Corporation	Complete all entries in a	ccordance with the instr	uctions to the Form 5	500-SF.	
Part I	Annual Report I ar plan year 2016 or fise	dentification Information)16	and ending 12	2/31/2016	
FUI Calenia				0		king this box must attach a
A This ret	urn/report is for:	X a single-employer plan				vith the form instructions.)
B This retu	urn/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	onths)	
C Check	box if filing under:	Form 5558	automatic extension		DFVC p	rogram
		special extension (enter descri	ption)			
Part II	Basic Plan Infor	mation—enter all requested info	ormation		-	
1a Name PROFESSIC	•	OYER 401(K) PROFIT SHARING	PLAN		(PN)	number
Mailing City or	address (include room	er, if for a single-employer plan) n, apt., suite no. and street, or P.O. , country, and ZIP or foreign posta		ructions)	(EIN)	oyer Identification Number 82-0449319 nsor's telephone number
	EMERALD ST., SUITE	E 100			2d Busir	208-345-3051 ness code (see instructions) 621399
	dministrator's name and	d address Same as Plan Spons OYER, INC. 10369 WES BOISE, ID	ST EMERALD ST., SUITE	100		inistrator's EIN 82-0477227 inistrator's telephone number 208-345-3051
name	, EIN, and the plan num	plan sponsor has changed since to ber from the last return/report.	he last return/report filed for	or this plan, enter the	4b EIN	
	or's name				4C PN	
		at the beginning of the plan year			5a	30
		at the end of the plan year ccount balances as of the end of th			5b	C
					5c	C
d(1) Tota	al number of active part	icipants at the beginning of the pla	n year		5d(1)	20
d(2) Tot	al number of active part	ticipants at the end of the plan yea	r		5d(2)	C
		erminated employment during the			5e	2
than 100% vested Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable c						blished.
Under pena SB or Sche	alties of perjury and oth	er penalties set forth in the instruct d signed by an enrolled actuary, as	tions, I declare that I have	examined this return/re	port, includi	ng, if applicable, a Schedule
SIGN	Filed with authorized/v	alid electronic signature.	E. ANN MCGREGOR			
HERE	Signature of plan ad	Iministrator	Date	Enter name of individ	ual signing	as plan administrator
SIGN						
HERE Preparer's	Signature of employ name (including firm na	rer/plan sponsor me, if applicable) and address (ind	Date Clude room or suite numbe			as employer or plan sponsor s telephone number

0-								
	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		· /					X Yes No
D	under 29 CFR 2520.104-46? (See instructions on waiver eligibility a				``	,		X Yes No
	If you answered "No" to either line 6a or line 6b, the plan cann	ot use Fo	rm 5500-SF and mus	t instea	d use	Form	5500.	
С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	rogram (see ERISA se	ection 40	021)?		Yes	No Not determined
Pa	rt III Financial Information				÷			
7	Plan Assets and Liabilities		(a) Beginning	of Year				(b) End of Year
а	Total plan assets	7a		336271				0
b	Total plan liabilities	7b		0				0
С	Net plan assets (subtract line 7b from line 7a)	7c		336271				0
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	nt				(b) Total
а	Contributions received or receivable from:	• (1)		0				
	(1) Employers	8a(1)		1475				
	 (2) Participants	8a(2)		0	-			
b	(3) Others (including rollovers) Other income (loss)	8a(3) 8b		19217				
					-			20692
-	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						20092
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		7007				
е	Certain deemed and/or corrective distributions (see instructions).	8e		0				
f	Administrative service providers (salaries, fees, commissions)	8f		0				
g	Other expenses	8g		0				
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						7007
i	Net income (loss) (subtract line 8h from line 8c)	8i						13685
j	Transfers to (from) the plan (see instructions)	8j	-	349956				
Pai	t IV Plan Characteristics							
9a	If the plan provides pension benefits, enter the applicable pension 2E $$ 2F $$ 2G $$ 2J $$ 2K $$ 3D	feature co	des from the List of Pl	an Char	acteri	stic Co	des in	the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	cterist	tic Coc	les in t	he instructions:
Der	t V Compliance Questions							
Par				<u> </u>	Ver	N-	NI/A	A
10	During the plan year:		- the Constant		Yes	No	N/A	Amount
a	Was there a failure to transmit to the plan any participant contribu	tions with	n the time period					

10	build the plan year.		100		 Allouit
а	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)	10a		Х	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		Х	
C	Was the plan covered by a fidelity bond?	10c	Х		50000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		Х	
e	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	
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 as of year-end.)	10g	Х		0
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	X		
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	10i	X		

Part	VI	Pension Funding Compliance						
11		nis a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and or m 5500) and line 11a below)					[] Y	es 🗙 No
11a	Ent	er the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40			11a			
12	ERI	his a defined contribution plan subject to the minimum funding requirements of section 412 of the C SA?				f 	🗌 Y	es 🗙 No
а		'Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) waiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins	truction	is, and	l enter t	he date	of the letter	ruling
	<u> </u>	nting the waiver.			_ Day	/	Year _	
		completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line			12b			
b	Ente	r the minimum required contribution for this plan year			120 12c			
C Enter the amount contributed by the employer to the plan for this plan year								
d		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the ative amount)			12d			_
		the 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 resolution to terminate the plan been adopted in any plan year?				Yes	s X No)
	lf "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a			
b		re all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug trol of the PBGC?					X Yes	No
С		luring this plan year, any assets or liabilities were transferred from this plan to another plan(s), ident ch assets or liabilities were transferred. (See instructions.)	ify the p	olan(s)	to			
1	3c(1) Name of plan(s):	1	13c(2)	EIN(s)		13c(3)	PN(s)
PAYRO	OLL C	OPTIONS PLUS, LLC 401(K) PLAN	81-108	88309			001	
Part	VIII	Trust Information						
14a	Nam	e of trust			14b ⊺	Trust's E	EIN	
14c	Nam	e of trustee or custodian					s or custodi ne number	an's
Par	t IX	IRS Compliance Questions						
15a	Is the	e plan a 401(k) plan? If "No," skip b		Yes			No	
		did the plan satisfy the nondiscrimination requirements for employee deferrals under section (3) for the plan year? Check all that apply:</td <td></td> <td>safe h</td> <td></td> <td>L</td> <td>Prior ye test</td> <td>ar" ADP</td>		safe h		L	Prior ye test	ar" ADP
				"Curre ADP t	ent year est	,,	N/A	
16a		It testing method was used to satisfy the coverage requirements under section 410(b) for the plan ? Check all that apply:		Ratio perce test	entage		verage enefit test	N/A
16b		the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) ne plan year by combining this plan with any other plan under the permissive aggregation rules?		Yes			No	
17a		e plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS letter/ and the serial number	opinior	n letter	or advi	sory let	ter, enter the	e date of
17b	If the lette	e plan is an individually-designed plan that received a favorable determination letter from the IRS, e r//	nter the	date	of the m	nost rec	ent determir	nation
18	Wer	ned Benefit Plan or Money Purchase Pension Plan Only: e any distributions made during the plan year to an employee who attained age 62 and had not sep- ice?		rom	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?			Ye	s	No	

				·							
Form 5500-SF	Short Form Annu	Employ	'ee	OMB Nos. 1210-0110 1210-0089							
Department of the Treasury Internal Revenue Service	This form is required to	be filed unde	r sections 104 an	d 4065 of	the Employee	•	2016				
Department of Labor Employee Benefits Security Adminit	Retirement Income Securit	v Act of 1974	(ERISA), and see enue Code (the C	ction 6057	(b) and 6058((a) of	This Form is Open to Public Inspection				
Pansion Benefit Guaranty Corpo	Combiété au aurusa iu		with the instruct	tions to th	e Form 5500)-SF.					
Rantil Annual Re	port Identification Informatio	n	(44 (55) 5			10/1	1/2016				
For calendar plan year 2016	6 or fiscal plan year beginning		L/01/20 <u>16</u>		ending			(what attach			
A This return/report is for:	a one-participant plan	a ilst o	tiple-employer pla of participating en Ign plan	in (not mu nployer inf	ormation in a	ccordance	with the form	n instructions.)			
B This return/report is:	the first return/report	<u> </u>	nal return/report rt plan year returr	n/report (le	ss than 12 m	onths)					
C Check box if filing under	r: Form 5558	<u> </u>	natic extension				DFVÇ progra	m			
Part II Basic Plan 1a Name of plan	n Information enter all requeste	ad intormation				16 Th	ree-digit				
	taffing Employer 401(k) P:	rofit Sha	ring Plan				minumber N)►	001			
						<u> </u>	ective date o				
							/01/1996				
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing Address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)							ification Number				
Camille Beckman		····· ·		,			•	hone number			
10369 West Eme	10369 West Emerald St., Suite 100						(208) 345-3051 2d Business code (see instructions) 621399				
US Boise ID 83704	ame and address 🛄 Same as Plan	Sponsor				3b Ad	iministrator's	EIN			
	taffing Employer, Inc.					8:	2-0477227				
	rald St., Suite 100					1	iministrator's 208) 345-	telephone number 3051			
V\$ Boise	ID 83704					·					
name, EIN, and the pl	N of the plan sponsor has changed sin Ian number from the last return/report.	ce the last re	turn/report filed fo	or this plan	, enter the	46 E					
a Sponsor's name						<u>4c P</u> 5a		30			
	cipants at the beginning of the plan yea cipants at the end of the plan year					5b	+	0			
c Number of participant	ts with account balances as of the end	of the plan ye	ear (only defined	contributic	n plans	5c		0			
d(1) Total number of act	live participants at the beginning of the	plan year				5d(1)		20			
di(2) Total number of act	live participants at the end of the plan	year		*****		5d(2)		0			
	ts that terminated employment during t	he plan year				5e		2			
	he late or incomplete filing of this re										
Under penalties of perjury SB or Schedele ((B)comp belief, it is trate, correct, a	y and other penalties self forth in the in: bleted and signed by an enrolled actua nd complete.	structions, I d ry, as well as	eclare that I have the electronic ve	examined rsion of th	i this return/re is return/repo	eport, incluent, and to	uding, if appli the best of m	cable, a Schedule y knowledge and			
signer	UN9-54 UARI	C	5-11-2017	E. Ann	McGrego	ť					
HERE Signature of pla	an administrator	Da	ate	Enter na	me of individu	ual signing	as plan adm	inistrator			
Mo Yo Tak	V										
SIGN	nplover/plan sponsor	D	ate	Enter na	me of individu	ual signing	as employe	r or plan sponsor			
	ng firm name, if applicable) and addres					Prepar	er's telephon this ques	e number			
	Post-it ^e Fax Note 7671	Date 7	1 pages	6							
	TO EDUTINORIN PPC	From						And a start start and			
1	Co./Dept.	Co.			1						
	Phone #	Phone #									
For Paperwork Reduc		Fax #						Form 5500-SF (201 v.16020			
2842.002	Fax # 505-880-0295				1						

	Form 5500-SF 2016		Page 2						
69	Were all of the plan's assets during the plan year invested in aligible	assets? (S	See instructions.)					X Yes	No
	Are you claiming a walver of the annual examination and report of an			nterit (3			
	under 29 CFR 2520.104-467 (See instructions on waiver eligibility an	d conditio	N\$.)	*******		*****	********	X Yes	 N₀
	If you answered "No" to either line 6a or line 6b, the plan cannot								
с	If the plan is a defined benefit plan, is it covered under the PBGC ins	urance pro	ogram (see ERISA section	4021))7 ,	[Yes 🗌	No 🗌 Not	determined
	HIII Financial Information								
<u>7</u>	Plan Assets and Liabilities		(a) Beginning of	Year		1	(b) E	nd of Year	
a	Total plan assets	7a		6,27	1	1		1.5 1.5	0
 b	Total plan liabilities	7b			0	t –			0
<u>c</u>	Net plan assets (subtract line 7b from line 7a)	7c	33	6,27					Ō
8	Income, Expenses, and Transfers for this Plan Year	N. 18. 18	(a) Amount		-	1	· · · · · · · · · · · · · · · · · · ·	(b) Total	
ā	Contributions received or receivable from:					26	The land of the second se		
-	(1) Employers	8a(1)			0	19254	A	the side with of Livin figure	Mary Contractor
	(2) Participants	8a(2)		1,47	5	A.	n an		
	(3) Others (including rollovers)	8a(3)			0	14 - 16 - 1981 - 1	ang pangan ng pangan ng pangan Salam ng pangan ng pa Salam ng pangan ng pangang pangan ng pangang pangan ng pangang pangang pangang pangang pangang pangang pangang		an a
b	Other income (loss)	86		9,21		Sale and	a le la pagi di sa Shiki na si sa sa	An and the second	
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		nan Air	(4)4 (A)	6 2		2(,692
d	Benefits paid (including direct rollovers and insurance premiums	8d		7,00	7		化治疗病		
-	to provide benefits) Certain deemed and/or corrective distributions (see instructions)	80		.,	0				
<u>e</u>	Administrative service providers (salarles, fees, commissions)	8f	0						
-		89		11.000	0	NECTOR N			and a state of the
<u></u>	Other expenses	1	n an an ann an an ann an ann an ann ann			Richer:		1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 - 1997 -	7,007
<u>h</u>	Total expenses (add lines 5d, 8e, 8f, and 8g)	81	Carrier International Contract Contra	We get		13 			3,685
÷	Net income (loss) (subtract line 8h from line 8c)			,956		1,		- 	
1995	Transfers to (from) the plan (see instructions)	8]		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		10.7		<u></u>	
	analy Plan Characteristics					A			
9a	If the plan provides pension benefits, enter the applicable pension fe	ature cod	es from the List of Plan Ch	aracte	eristic	: Code	as in the ins	Inuctions:	
	2E 2F 2G 2J 2K 3D								
b	If the plan provides welfare benefits, enter the applicable welfare fea	ature code	s from the List of Plan Cha	racter	istic	Code	in the instr	uctions:	
174200									
10.0	Compliance Questions				- 1 6 (18 0 11 - 19				
	and 2 Compliance Questions				Vog	No			
10	During the plan year:	floos within	n the time nerind		Yes	No	N/A	Amoun	
10	During the plan year: a Was there a failure to transmit to the plan any participant contribut				Yes	No	N/A		t
10	During the plan year: Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Vo	oluntary Fi	duclary Correction	10a	Yes	No	P 1		<u> </u>
10	During the plan year: Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Vo Program)	duntary Fi	duclary Correction	10a	Yes		P 1		<u>t</u>
10	During the plan year: Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Vo	oluntary Fie ? (Do not l	duclary Correction	10a 10b	Yes				<u> </u>
10	During the plan year: Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Volter Program) Were there any nonexempt transactions with any party-in-interest	oluntary Fie ? (Do not l	duciary Correction		Yes	x			50,000
10	During the plan year: a Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Vol Program) b Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	luntary Fie ? (Do not l fidelity bo	duclary Correction	10b		x			
10	During the plan year: a Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Volter Program) b Were there any nonexempt transactions with any party-in-interest reported on line 10a.) c Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's	Pluntary Flo ? (Do not l fidelity bon her person her or all of	duclary Correction Include transactions and, that was caused s by an insurance the benefits under	10b 10c		x			
10	During the plan year: a Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Volter Program) b Were there any nonexempt transactions with any party-in-interest reported on line 10a.) c Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty? e Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som	Pluntary Fi ? (Do not l fidelity bon her person he or all of	duciary Correction Include transactions and, that was caused s by an insurance the benefits under	10b 10c 10d		x x x			
	During the plan year: a Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Voltage Program) b Were there any nonexempt transactions with any party-in-interest reported on line 10a.) c Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty? e 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.)	Pluntary Flo ? (Do not l fidelity bon her person he or all of n?	duclary Correction include transactions ind, that was caused s by an insurance the benefits under	10b 10c 10d 10e	x	x x x x			
	During the plan year: a Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-1027 (See instructions and DOL's Volement Program) b Were there any nonexempt transactions with any party-in-interest reported on line 10a.) c Was the plan covered by a fidelity bond? d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty? e 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.) f Has the plan failed to provide any benefit when due under the plan	Pluntary File ? (Do not l fidelity bonner person the or all of n? s of year e (See instru	duclary Correction Include transactions and, that was caused s by an insurance the benefits under end.)	10b 10c 10d 10e 10e	x	x x x x			

Form 5500-SF 2016 Page 3 -					
Part Vi Pension Funding Compliance				-	
11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes." see Instructions a	and complet	e Schedul	e SB		
(Form 5500 and line 11a below) 11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 4		1 .	<u></u>	L res	X No
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of th	e Code or s		2 of	••••••••••••••••••••••••••••••••••••••	
				. 🗌 Yes	X No
(if "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see					
granting the waiver	Month		er the date Dav		uling
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to li	in o 13.				
b Enter the minimum required contribution for this plan year.	****-******	12Б			
C Enter the amount contributed by the employer to the plan for the plan year		12c			
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to negative amount)					
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	*****	Ľ] Yes [N/A
Part VII. Plan Terminations and Transfers of Assets				•	
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			T		
b Ware all the plan assets distributed to participants or beneficiaries, transferred to another plan, or b control of the PBGC?	orought unde	er the	X	Yes 🔲 N	Vo
C If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ic which assets or liabilities were transferred. (See instructions.)					
13c(1) Name of plan(s):	13c	(2) EIN(s)		13c(3) P	N(s)
Payroll Options Plus, LLC 401(k) Plan		81-10	88309	0	01
Part VIII Trust Information - Skip These Questions					
14a Name of trust		14	b Trust's E	EIN	
14C Name of trustee or custodian		14		or custodian's ne number	
Bart IX IRS Compliance Questions - Skip These Questions	·				
15a is the plan a 401(k) plan? If "No," skip b.		Yes		No No	
15b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:		Design safe ha		"Prior	year" ADF
		Currer		🔲 N/A	
16a What testing method was used to satisfy the coverage requirements under section 410(b) for the pl year? Check all that apply:		Ratio percen test	tage 🔲	Average benefit test	□ N//
16b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a for the plan year by combining this plan with any other plan under the permissive aggregation rules] Yes		No No	
17a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable the letter/ and serial number					
17b If the plan is an individually-designed plan that received a favorable determination letter from the IR letter	RS, enter the	e date of th	ne most re	cent determine	ation
18 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 service?			🗌 Yes	No	
19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year		*****	🔲 Yes	No No	