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**

Р	art I	Annual Report	ld	entification Information	n								
Fo	r calenda	ar plan year 2016 or fi	sca	I plan year beginning 01/01/2	/2016	and ending 1	1/29/2	2016					
A	This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer list of participating employer information in a foreign plan							• •					
В	This retu	ırn/report is		the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 months)								
С	Check b	pox if filing under:		Form 5558 special extension (enter descr	automatic extension DFVC program								
P	art II	Basic Plan Info	rm	nation—enter all requested inf	nform	nation							
1a	Name	of plan		C. 401K PROFIT SHARING PL			1b	Three-digit plan number (PN)	001				
							1c Effective date of plan 10/01/1968						
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)					2b Employer Identification Number (EIN) 91-0832858 2c Sponsor's telephone number								
JGM	LANDS	CAPE ARCHITECTS,	IN	3.			425-454-5723						
12610 NE 104TH STREET KIRKLAND, WA 98033-4706					2d Business code (see instructions) 541320								
3a	Plan ad	dministrator's name a	nd a	address 🛚 Same as Plan Spor	onsor			Administrator's Administrator's	EIN elephone number				
4				an sponsor has changed since er from the last return/report.	e the	last return/report filed for this plan, enter the	4b	EIN					
а	Sponso	or's name					4c	PN					
5a	Total r	number of participants	at	the beginning of the plan year	·		_	5a	2				
b				' '			5	5b	(
С	C Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)					5c							
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 year						5d	l(2)						
Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested						5e							
	ution: A	penalty for the late	or i	incomplete filing of this return	rn/re	port will be assessed unless reasonable ca							
SB	or Sche		nd :	signed by an enrolled actuary, a		ns, I declare that I have examined this return/re rell as the electronic version of this return/repo							

06/19/2017 **CRAIG LEWIS** Filed with authorized/valid electronic signature. SIGN **HERE** Signature of plan administrator Date Enter name of individual signing as plan administrator **SIGN HERE** Signature of employer/plan sponsor Dat<u>e</u> Enter name of individual signing as employer or plan sponsor Preparer's name (including firm name, if applicable) and address (include room or suite number) Preparer's telephone number

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b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (ICPA) under 20 FT 250:101-46 (25 celes instructions on waiver eligibility and confidents)	6a	Were all of the plan's assets during the plan year invested in eligib	le assets?	(See instructions.)						X Yes N	0		
C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	b									X Yes No	0		
Part III Financial Information (a) Beginning of Year (b) End of Year 159910 0 0 0 0 0 0 0 0 0													
7 Plan Assets and Liabilities 7 Plan Assets and Liabilities 7 Plan Assets and Liabilities 7 Plan Assets 8 Plan 189910 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes	No	Not determined	t		
a Total plan assets	Pa	rt III Financial Information		·									
D Total plan liabilities	7	Plan Assets and Liabilities		(a) Beginning	of Year			((b) End of Y	'ear			
C Net plan assats (subtract line 7b from line 7a)	<u>a</u>	Total plan assets	7a		159910			0					
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers. 8a(1) 703 (2) Participants. (3) Others (including rollovers). 8a(2) 2000 (3) Others (including rollovers). 8a(3) 8646 C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 11349 d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8c 11349 d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d 171184 c C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 11349 d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d 171184 c C Cartain deemed and/or corrective distributions (see instructions). 8e 75 g Other expenses (add lines 8d, 8e, 8l, and 8g) 8h 775 g Other expenses (add lines 8d, 8e, 8l, and 8g) 8h 171259 i Net income (ioss) (subtract line 8h from line 8c) 8 i Net income (ioss) (subtract line 8h from line 8c) 8 i Net income (ioss) (subtract line 8h from line 8c) 8 i Very 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: Part IV Plan Characteristics 10 During the plan year: 10 During the plan year: 10 During the plan year: 11 Were there any nonexempt transactions with any party-in-interest? (Do not include transactions program). 12 During the plan year: 13 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). 10 During the plan year: 10 During the plan year: 11 Verse to transmit to the plan any party-in-interest? (Do not include transactions program). 12 Was there a failure to transmit to the plan any party-in-interest? (Do not include transactions program). 13 Use of the plan have a loss, whether or not reimbursed by the plans fidelity bond? 10b X 10c X 10	b	Total plan liabilities	7b										
a Contributions received or receivable from: (1) Employers (2) Participants	<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7с		159910)	0						
(1) Employers 8a(1) 703 (2) Participants 8a(2) 2000 (3) Others (including rollovers). 8a(2) (3) Others (including rollovers). 8a(2) (4) Dothers (including rollovers). 8a(2) (5) Others (including rollovers). 8a(3) (6) Dother income (loss). 8b 8646 (7) Section (1) Section	8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt		(b) Total						
(2) Participants	а		0-(4)		703								
(3) Others (including rollovers)			` ` `										
b Other income (loss)			` ` `		2000								
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		· · · · · · · · · · · · · · · · · · ·	1		9646			_					
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)		· /			8040			11240					
e Certain deemed and/or corrective distributions (see instructions). e Certain deemed and/or corrective distributions (see instructions). g Other expenses. g Other expenses. h Total expenses (add lines 8d, 8e, 8f, and 8g)			8c					11349					
f Administrative service providers (salaries, fees, commissions)	u		8d		171184								
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions).	8e										
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f		75								
h Total expenses (add lines 8d, 8e, 8f, and 8g)	g	Other expenses	8g										
i Net income (loss) (subtract line 8h from line 8c)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)								171259			
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: 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.)			8i				-159910						
Part IV Plan Characteristics	j	Transfers to (from) the plan (see instructions)	8i										
9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Dark V Compliance Questions	Pai	rt IV Plan Characteristics	l		_								
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)		9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:											
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? d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 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.) f Has the plan failed to provide any benefit when due under the plan? 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.) 10 If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b	If the plan provides welfare benefits, enter the applicable welfare f	eature cod	des from the List of Pla	n Chara	acterist	tic Cod	des in t	he instructio	ons:			
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? d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 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.) f Has the plan failed to provide any benefit when due under the plan? 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.) 10 If 10h was answered "Yes," check the box if you either provided the required notice or one of the	Par	t V Compliance Questions									_		
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)	10					Yes	No	N/A	A	mount			
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's \	oluntary F	Fiduciary Correction	102		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?	b	b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions					X				_		
by fraud or dishonesty?	С									1500	000		
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.) Has the plan failed to provide any benefit when due under the plan? Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) If 10h was answered "Yes," check the box if you either provided the required notice or one of the	d						X						
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	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					X						
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	f	Has the plan failed to provide any benefit when due under the pla	10f		X								
2520.101-3.)	g	Did the plan have any participant loans? (If "Yes," enter amount a	10g		X								
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	h						X						
	i												

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Part	VI	Pension Funding Compliance									
11		is a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and c m 5500) and line 11a below)						Yes	No		
	Ente	er 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		Yes	X No			
	(If "	SA? Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						_			
а		vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see ins ting the waiver.	is, and	d enter t Day		of the le Yea		ng 			
If	you c	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 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						
	Subt	ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the lative amount)	eft of a		12d						
е	Will	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?				X Yes	s	No			
	If "Y	es," enter the amount of any plan assets that reverted to the employer this year			13a				0		
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or broug rol of the PBGC?					X Yes	No			
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi h assets or liabilities were transferred. (See instructions.)	ify the p	olan(s)) to						
1	3c(1)	Name of plan(s):	•	13c(2)	EIN(s)		130	(3) PN(s)		
Part	VIII	Trust Information									
14a Name of trust						14b Trust's EIN					
14c Name of trustee or custodian						14d Trustee's or custodian's telephone number					
Part	: IX	IRS Compliance Questions									
15a	Is the	plan a 401(k) plan? If "No," skip b		Yes			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:				n-based narbor	d ["Prior test	"Prior year" ADP test				
	,			"Curre	ent year test	." [N/A				
16a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:					entage	ge Average N/A			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?							No				
17a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter/											
17b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter/											
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 separated from service?							Yes No				
19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?						s [No				