Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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		Identification Information				
For calenda	ar plan year 2016 or fi	scal plan year beginning 01/01/2	016	and ending 1	2/31/2016	
▲ This ret	urn/report is for:	a single-employer plan	a multiple-employer plants of participating em	an (not multiemployer) on ployer information in a		
71 11113 101	ani/roport is for.	a one-participant plan	a foreign plan	,p.o,ooao a.		,,
B This retu	urn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year retur	n/report (less than 12 m	nonths)	
C Check I	pox if filing under:	Form 5558	automatic extension		DFVC prograr	m
Don't II	Dania Blandurfa	special extension (enter descr				
Part II		prmation—enter all requested inf	formation		1b Three-digit	
1a Name HOYT LEWIS	or pian S & ASSOCIATES, LL	LC EMPLOYEE SAVINGS PLAN			plan numb	
					(PN) •	ate of plan
2a Plan s	ponsor's name (emplo	oyer, if for a single-employer plan)				01/01/2009 dentification Number
		m, apt., suite no. and street, or P.O e, country, and ZIP or foreign posts		ructions)	(EIN)	26-0575500
	S & ASSOCIATES, LL			·		telephone number 9-931-1199
123 E 2ND A	VE					ode (see instructions)
SPOKANE, V						523120
3a Plan a	dministrator's name a	nd address X Same as Plan Spor	nsor.		3b Administrat	tor's EIN
					3C Administrat	tor's telephone number
		e plan sponsor has changed since to mber from the last return/report.	the last return/report filed for	or this plan, enter the	4b EIN	
	or's name	·			4c PN	
5a Total r	number of participants	at the beginning of the plan year			5a	6
		at the end of the plan year			5b	6
		account balances as of the end of t			5c	6
d(1) Tota	al number of active pa	rticipants at the beginning of the pla	an year		5d(1)	6
		articipants at the end of the plan year			5d(2)	5
than	100% vested	terminated employment during the			5e	0
		or incomplete filing of this return				
SB or Sche		her penalties set forth in the instruc nd signed by an enrolled actuary, a plete.				
SIGN	Filed with authorized/	/valid electronic signature.	07/25/2017	DALE STEVENS		
HERE	Signature of plan a	dministrator	Date	Enter name of individ	lual signing as pla	n administrator
SIGN						
HERE	Signature of emplo		Date			ployer or plan sponsor
Preparer's DALE STEV		name, if applicable) and address (in	nclude room or suite numbe	er)	Preparer's telep	hone number 9-755-3767
BREAK-THE	RU BENEFITS, LLC					
	I MULLAN ROAD, SU VALLEY, WA 99206	ITE 216				
	,					

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	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	an indepe	ndent qualified public a	account	ant (IC	PA)			X Ye	
	If you answered "No" to either line 6a or line 6b, the plan cann									
С	If the plan is a defined benefit plan, is it covered under the PBGC ir	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes	No	Not det	termined
Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning	of Year				(b) End	of Year	
а	Total plan assets	7a		175060)				23123	6
b	Total plan liabilities	7b								
С	Net plan assets (subtract line 7b from line 7a)	7c		175060)				23123	6
8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt				(b) T	otal	
а	Contributions received or receivable from:	0-(4)		17296						
	(1) Employers	8a(1)		34810						
	(2) Participants	8a(2)		34010						
	(3) Others (including rollovers)	8a(3)		4501						
	Other income (loss)	8b			-				5660	7
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							3000	
	to provide benefits)	8d								
е	Certain deemed and/or corrective distributions (see instructions).	8e								
f	Administrative service providers (salaries, fees, commissions)	8f		431						
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							43	31
i	Net income (loss) (subtract line 8h from line 8c)	8i							5617	6
j	Transfers to (from) the plan (see instructions)	8j								
Pai	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2G 2J 2K 2R 3D	feature co	odes from the List of Pl	an Cha	racteri	stic Co	odes in	the inst	ructions:	
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 instru	uctions:	
Par	t V Compliance Questions									
10	During the plan year:				Yes	No	N/A		Amount	
а	Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary F	Fiduciary Correction	10a		X				
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X				
С	Was the plan covered by a fidelity bond?			10c	X					30000
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 oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e		X				
f	Has the plan failed to provide any benefit when due under the pla	ın?	·····	10f		X			_	_
g	Did the plan have any participant loans? (If "Yes," enter amount a	as 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 to exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	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 con 5500) and line 11a below)				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(2) 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

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).

OMB Nos. 1210-0110 1210-0089

2016

This Form is Open to Public Inspection

Part I Annual Repo			instructions to the Form		
	ort Identification Information				
For calendar plan year 2016 o		01/01/2016	and ending	12/31/2	
A This return/report is for:	X a single-employer plan		er plan (not multiemployer ng employer information in		
,	a one-participant plan	a foreign plan		accordance with the	ioni maradiona.
B This return/report is	the first return/report	The final return/rep	port		
,	an amended return/report		return/report (less than 12	months)	
C Check box if filing under.	☐ Form 5558	automatic extens	ion	☐ DFVC program	
	special extension (enter desc			O Si to Piogram	
Part II Basic Plan In	formation—enter all requested in	nformation			
1a Name of plan				1b Three-digit	
Hoyt Lewis & Associ	ates, LLC Employee Sa	vings Plan		plan numbe	er 001
				1c Effective da	
2a Plan enoncore name (ome	ployer, if for a single-employer plan)			01/01/20	
Mailing address (include ro	oom, apt., suite no. and street, or P.			(EIN) 26-0	lentification Number 0575500
Hoyt Lewis & Associ	nce, country, and ZIP or foreign pos	tal code (if foreign, see	instructions)	2c Sponsor's t	elephone number
Mayo Bents a Madoo.	racco, pho			509-931-	
123 E 2nd Ave				523120	ode (see instructions)
				023223	
Spokane	WA 99202				
Sa Plan administrator's name	and address X Same as Plan Spo	nsor.		3b Administrate	ors EIN
				3c Administrato	
	he plan sponsor has changed since	the last return/report file	ed for this plan, enter the	4b EIN	
	the plan sponsor has changed since number from the last return/report,	the last return/report file	ed for this plan, enter the		
name, EIN, and the plan n a Sponsor's name				4b EIN 4c PN	
name, EIN, and the plan n a Sponsor's name Total number of participant b Total number of participant	ts at the beginning of the plan year			4b EIN 4c PN 5a	~~
name, EIN, and the plan n a Sponsor's name Total number of participant b Total number of participant c Number of participants with	ts at the beginning of the plan year	the plan year (only defi	ned contribution plans	4b EIN 4c PN 5a 5b	(
name, EIN, and the plan n a Sponsor's name Total number of participant b Total number of participant C Number of participants with complete this item)	ts at the beginning of the plan year	the plan year (only defi	ned contribution plans	4b EIN 4c PN 5a 5b 5c	(
name, EIN, and the plan n a Sponsor's name 5a Total number of participant b Total number of participant c Number of participants with complete this item)	ts at the beginning of the plan year	the plan year (only defi	ned contribution plans	4b EIN 4c PN 5a 5b 5c	(
name, EIN, and the plan n a Sponsor's name 5a Total number of participant b Total number of participant c Number of participants with complete this item)	ts at the beginning of the plan year	the plan year (only defi	ned contribution plans	4b EIN 4c PN 5a 5b 5c 5d(1)	
name, EIN, and the plan n a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year at the end of the plan year at the end of the plan year account balances as of the end of the plan year articipants at the beginning of the plan year terminated employment during the process of the complete filing of this return	the plan year (only defi lan yearar arap plan year with accrued	ned contribution plans d benefits that were less ded unless reasonable ca	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e use is established	
name, EIN, and the plan in a Sponsor's name 5a Total number of participants b Total number of participants with complete this item) d(1) Total number of active pind(2) Total number of active pind(2) Total number of active pind(2) Total number of active pind number of participants that then 100% vested	ts at the beginning of the plan year	the plan year (only defined the plan year	ned contribution plans d benefits that were less sed unless reasonable ca	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e suse is established aport, including, if a	(). pplicable, a Schedule
name, EIN, and the plan in a Sponsor's name 5a Total number of participants b Total number of participants with complete this item) d(1) Total number of active pind(2) Total number of active pind(2) Total number of active pind(2) Total number of active pind number of participants that then 100% vested	ts at the beginning of the plan year	the plan year (only defined the plan year	ned contribution plans d benefits that were less sed unless reasonable ca	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e suse is established aport, including, if a	(). pplicable, a Schedule
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participant c Number of participants with complete this item)	ts at the beginning of the plan year	the plan year (only defined the plan year	ned contribution plans d benefits that were less sed unless reasonable ca	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e suse is established aport, including, if a	()
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participant c Number of participants with complete this item)	ts at the beginning of the plan year. Its at the beginning of the plan year. Its at the end of the end of the end of the plan year incomplete filing of this return other penalties set forth in the instruction and signed by an enrolled actuary, amplete.	the plan year (only defined the plan year	ned contribution plans d benefits that were less sed unless reasonable ca ave examined this return/repo	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e suse is established aport, including, if and, and to the best of	l. pplicable, a Schedule f my knowledge and
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year. Its at the beginning of the plan year. Its at the end of the end of the end of the plan year incomplete filing of this return other penalties set forth in the instruction and signed by an enrolled actuary, amplete.	the plan year (only define the plan year arms of plan year with accrued the plan year will be assessed that I has well as the electronic	d benefits that were less ded unless reasonable ca ave examined this return/re eversion of this return/repo	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e suse is established aport, including, if and, and to the best of	l. oplicable, a Schedule f my knowledge and
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year	the plan year (only definence of the plan year with accrued only year with accrued only plan year will be assessed in the plan year. Date Date	benefits that were less and unless reasonable can ave examined this return/report version of this return/report Lewis Enter name of individuals and of individuals	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e buse is established eport, including, if a rt, and to the best of the destroyers and the second equal signing as plan that signing as employers.	() I. pplicable, a Schedule f my knowledge and administrator
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year. Its at the beginning of the plan year Its at the end of the plan year It haccount balances as of the end of participants at the beginning of the plan year terminated employment during the plan year incomplate filing of this return other penalties set forth in the instruand signed by an enrolled actuary, amplete.	the plan year (only definence of the plan year with accrued only year with accrued only plan year will be assessed in the plan year. Date Date	benefits that were less and unless reasonable can ave examined this return/report version of this return/report Lewis Enter name of individuals and of individuals	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e buse is established aport, including, if a rt, and to the best of the	() I. pplicable, a Schedule f my knowledge and administrator
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year. Its at the end of the plan year	the plan year (only definence of the plan year with accrued only year with accrued only plan year will be assessed in the plan year. Date Date	benefits that were less and unless reasonable can ave examined this return/report version of this return/report Lewis Enter name of individuals and of individuals	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e buse is established aport, including, if a rt, and to the best of the	() I. pplicable, a Schedule f my knowledge and administrator
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year. Its at the end of the plan year	the plan year (only definence of the plan year with accrued only year with accrued only plan year will be assessed in the plan year. Date Date	benefits that were less and unless reasonable can ave examined this return/report version of this return/report Lewis Enter name of individuals and of individuals	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e buse is established aport, including, if a rt, and to the best of the	pplicable, a Schedule f my knowledge and administrator loyer or plan sponsor one number
name, EIN, and the plan in a Sponsor's name 5a Total number of participant b Total number of participants with complete this item)	ts at the beginning of the plan year. Its at the end of the plan year	the plan year (only definence of the plan year with accrued only year with accrued only plan year will be assessed in the plan year. Date Date	benefits that were less and unless reasonable can ave examined this return/report version of this return/report Lewis Enter name of individuals and of individuals	4b EIN 4c PN 5a 5b 5c 5d(1) 5d(2) 5e buse is established aport, including, if a rt, and to the best of the	(in the second of the second o

	Form 5500-SF 2016		Page 2	nediction -						
c	Were all of the plan's assets during the plan year invested in eligible 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 cans of the plan is a defined benefit plan, is it covered under the PBGC in	an indepe and condi not use Fo	ndent qualified public tions.) orm 5500-SF and mus	accoun	ad us	QPA) e Form	n 5500		_	s No
Pa	rt III Financial Information	Page 10 NOV								
7	Plan Assets and Liabilities	5	(a) Beginning					(b) End	of Year	
	Total plan assets	. 7a		175,	060				- 2	231,236
	Total plan liabilities	7b			2.50					
	Net plan assets (subtract line 7b from line 7a)	. 7c		175,	060				2	31,236
8	Income, Expenses, and Transfers for this Plan Year	STORY BY	(a) Amour	nt	-	War Labor	-0.738.30	(b) 1	Totzi	Phone . The land
a	Contributions received or receivable from: (1) Employers	8a(1)		17,	296					
	(2) Participants	8a(2)		34,	810					net.W
	(3) Others (including rollovers)	8a(3)					in h			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
b	Other income (loss)	. 8b			501	1				
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c			315					56,607
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d								
9	Certain deemed and/or corrective distributions (see instructions)	8e				17.17				1244
f	Administrative service providers (salaries, fees, commissions)	. 8f			431					
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								431
i	Net income (loss) (subtract line 8h from line 8c)	81								56,176
j	Transfers to (from) the plan (see instructions)	8j			8/2					
	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2G 2J 2K 2R 3D	feature co	des from the List of Pl	an Cha	racteri	stic Co	odes in	the inst	ructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Pla	n Char	actens	tic Cod	des in t	the instru	uctions:	
Par	t V Compliance Questions									
10	During the plan year:				Yes	No	N/A		Amount	
а	Was there a failure to transmit to the plan any participant contribut described in 29 CFR 2510.3-102? (See Instructions and DOL's V Program)	/oluntary F	iduciary Correction	10a		х				
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		х				
C	Was the plan covered by a fidelity bond?			10c	X					30,000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		Х				
8	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.)	ne or all of	the benefits under	100		х				
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	nd.)	10g		Х	255 N.J.			
	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	ctions and 29 CFR	10h		х				
i		he required		10i						

Fax: (509) 931-1198

To: 5097553768@rcfax.con Fax: (509) 755-3768

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	Form 5500-SF 2016 Page 3-				
HC V					
Part					
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and (Form 5500) and line 11a below)	complete S	chedule S	B	Yes [
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40				
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the C	ode or sect	ion 302 o	1	
	ERISA?				Yes X
3	(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 ins	4		l a deta d	
	granting the waiver.	structions, a Month	no enter		Year
Ify	ou 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		12b		
			12c		***************************************
	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		-		
u	negative amount)		12d		
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No N/A
Part \	Children Communication Communi			-	
	Has a resolution to terminate the plan been adopted in any plan year?			T Yes	X No
104			_	1 103	M 140
-	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 broug control of the PBGC?				Yes X No
C	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identi which assets or liabilities were transferred. (See Instructions.)	ify the plan(s) to		
13	Sc(1) Name of plan(s):	13c(2) EIN(s)		13c(3) PN(s)
Part 1	Trust Information		14b 1	rust's EIN	
14c N	lame of trustee or custodian			rustee's o elephone	r custodian's number
Part	IRS Compliance Questions				
150	s the plan a 401(k) plan? If "No," skip b	Yes		П	No
13a I	s the planta 401(k) plant? If tyo, skip b		an hasad		"Deign was ADD
	low did the plan satisfy the nondiscrimination requirements for employee deferrals under section	L safe	gn-based harbor		"Prior year" ADP test
4	01(k)(3) for the plan year? Check all that apply:	- "Clar	rent year	П	N/A
		ADP	test		N/A
-	What testing method was used to satisfy the coverage requirements under section 410(b) for the plan rear? Check all that apply:	Rati	o entage	Aven bene	age fit test N/
	oid the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) or the plan year by combining this plan with any other plan under the permissive aggregation rules?	Yes			No
17a I	the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS he letter and the serial number		er or advis	ory letter,	enter the date of
17b i	the plan is an individually-designed plan that received a favorable determination letter from the IRS, er atter	nter the date	of the m	ost recent	determination
18 D	lefined Benefit Plan or Money Purchase Pension Plan Only: Vere any distributions made during the plan year to an employee who attained age 62 and had not sepa ervice?		Yes	0	40
	Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?		Yes		4o