## 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** 

| Part I   Annual Repor  | t identification information   | 1   |   |                                  |  |  |  |  |
|--|--|---|---|----------------------------------|--|--|--|--|
| For calendar plan year 2016 or   | fiscal plan year beginning 01/01/2                                   | 2016 and ending 1   | 2/31/2016   |                                  |  |  |  |  |
| <b>A</b> This return/report is for:  | a single-employer plan  a one-participant 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 foreign plan |   |                                  |  |  |  |  |
| <b>B</b> This return/report is   | the first return/report an amended return/report                     | the final return/report a short plan year return/report (less than 12 months)   |   |                                  |  |  |  |  |
| C Check box if filing under:   | Form 5558 special extension (enter desc                              | , ,   | DFVC program                                      | 1                                |  |  |  |  |
| Part II   Basic Plan Inf   | ormation—enter all requested in                                      | nformation  |   |                                  |  |  |  |  |
| 1a Name of plan<br>COMEDY WORKS 401(K) PLAN  |  |   | <b>1b</b> Three-digit plan numbe (PN) ▶           | 001                              |  |  |  |  |
|  |  |   | 1c Effective da                                   | te of plan<br>01/01/2013         |  |  |  |  |
| 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) |  | <b>2b</b> Employer Identification Number (EIN) 84-0886936   |   |                                  |  |  |  |  |
| City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)  COMEDY WORKS, INC.              |  |   | <b>2c</b> Sponsor's telephone number 303-523-5353 |                                  |  |  |  |  |
| 163 SO. CHEROKEE ST.<br>ATTN WENDE CURTIS<br>DENVER, CO 80223  |  |   |   | ode (see instructions)<br>713900 |  |  |  |  |
| 3a Plan administrator's name   | and address 🛛 Same as Plan Spo                                       | onsor.  | <b>3b</b> Administrate                            | or's EIN                         |  |  |  |  |
|  |  |   | 3c Administrate                                   | or's telephone number            |  |  |  |  |
| name, EIN, and the plan n  | he plan sponsor has changed since umber from the last return/report. | e the last return/report filed for this plan, enter the   | 4b EIN  |                                  |  |  |  |  |
| a Sponsor's name   |  |   | 4c PN   |                                  |  |  |  |  |
| 5a Total number of participan  | ts at the beginning of the plan year.                                |   | 5a  | 57                               |  |  |  |  |
| <b>b</b> Total number of participan  | ts at the end of the plan year                                       |   | 5b  | 57                               |  |  |  |  |
|  |  | f the plan year (only defined contribution plans  | 5c  | 52                               |  |  |  |  |
| <b>d(1)</b> Total number of active p   | participants at the beginning of the p                               | olan year   | 5d(1)   | 53                               |  |  |  |  |
| d(2) Total number of active p  | participants at the end of the plan ye                               | ear   | 5d(2)   | 49                               |  |  |  |  |
| than 100% vested   |  | e plan year with accrued benefits that were less  | 5e  | 2                                |  |  |  |  |
| Caution: A penalty for the late  | e or incomplete filing of this retur                                 | rn/report will be assessed unless reasonable ca   | use is established                                | d.                               |  |  |  |  |

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 | true, correct, and complete.                                |  |  |  |  |  |  |
|---------------|---|--|--|--|--|--|--|
| SIGN          | Filed with authorized/valid electronic signature.           | 09/06/2017   | WENDE CURTIS   |  |  |  |  |
| HERE          | Signature of plan administrator                             | Date   | Enter name of individual signing as plan administrator |  |  |  |  |
| SIGN          | Filed with authorized/valid electronic signature.           | 09/06/2017   | ABIGAIL NELSON   |  |  |  |  |
| HERE          | Signature of employer/plan sponsor                          | Enter name of individual signing as employer or plan sponsor |  |  |  |  |  |
| Preparer's    | s name (including firm name, if applicable) and address (ir | nber ) 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 (IOPA) where I was a waiver eligibility and conditions. When the provide the provide provide in the first of a rine 6b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you answered "No" to either line 6 ar nine 6b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you are wered the plan is a considerable to the plan of the plan in the plan in the plan is to evere during the plan is to evere during the plan is the plan in the plan is the plan in the plan in the plan is the plan in the plan in the plan is possible pension is the plan is the plan is the plan is the plan is | <b>6a</b> Were all of the plan's assets during the plan year invested in eligib                    |              | ` ,                     |          |         |           |          |           | X Ye     | s No    |
|---|--|--------------|-------------------------|----------|---------|-----------|----------|-----------|----------|---------|
| If you answerded "No" to either line 6 aor line 6b, the plan cannot use Form 5500-\$F and must instead use Form 5500.  C if the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?  |  |              |                         |          |         |           |          |           | X Ye     | s No    |
| Part III   Financial Information   (a) Beginning of Year   (b) End of Year   a Total plan assets and Liabilities   7b   521501   820483   b Total plan liabilities   7b   521501   820483   b Total plan liabilities   7b   521501   820483   b Total plan liabilities   7b   521501   820483   c Net plan assets (subtract line 7b from line 7a)   7c   521501   820483   d Income, Expenses, and Transfers for this Plan Year   (a) Amount   (b) Total   a Contributions received or receivable from: (1) Employers   (a) Amount   (b) Total   c Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions received or receivable from: (1) Employers   8a(d)   99963   d Contributions (ended lines 8a(1), 8a(2), 8a(3), and 8b)   8c   33640   d Contributions (ended lines 8a(1), 8a(2), 8a(3), and 8b)   8c   33640   d Contributions (ended lines 8a(1), 8a(2), 8a(3), and 8b)   8d   32892   d Contributions (ended lines 6a(1), 8a(2), 8a(3), and 8b)   8d   32892   d Contributions (ended lines 6a(1), 8a(2), 8a(3), 8a(4)   8d   32892   d Contributions (ended lines 6a(1), 8a(4), 8a(4)      |  |              |                         |          |         |           |          |           | _        |         |
| 7 Plan Assets and Liabilities   | <b>c</b> If the plan is a defined benefit plan, is it covered under the PBGC in                    | nsurance pr  | ogram (see ERISA s      | ection 4 | 021)?   |           | Yes      | No        | Not det  | ermined |
| a Total plan assets   | Part III Financial Information   |              |                         |          |         |           |          |           |          |         |
| b Total plan liabilities  | 7 Plan Assets and Liabilities  |              | (a) Beginning           | of Year  |         |           |          | (b) End   | of Year  |         |
| C Net plan assets (subtract line 7b from line 7a)   | a Total plan assets  | 7a           |                         | 521501   |         |           |          |           | 82048    | 3       |
| 8 income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers. 8a(1) 182206 (2) Participants. 8a(2) 99983 (3) Others (including rollovers). 8a(3) 8a(3) 8a(4) 8a(5) 8a(6) 8a(7) 8a(8) 8a(8) 8a(8) 8a(9) 8a(1) 8a(1) 8a(1) 8a(1) 8a(1) 8a(2) 8a(2) 8a(3) 8a(3) 8a(4) 8a(4) 8a(5) 8a(6) 8a      | <b>b</b> Total plan liabilities  | 7b           |                         |          |         |           |          |           |          |         |
| a Contributions received or receivable from: (1) Employers  | C Net plan assets (subtract line 7b from line 7a)  | 7c           | 521501                  |          |         | 820483    |          |           |          |         |
| (1) Employers   | 8 Income, Expenses, and Transfers for this Plan Year   |              | (a) Amour               | nt       |         | (b) Total |          |           |          |         |
| (a) Others (including rollovers)  |  | 8a(1)        |                         | 182206   | 5       |           |          |           |          |         |
| b Other income (loss)   | (2) Participants   | 8a(2)        |                         | 99983    |         |           |          |           |          |         |
| C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)  | (3) Others (including rollovers)   | 8a(3)        |                         |          |         |           |          |           |          |         |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits)   | <b>b</b> Other income (loss)   | 8b           |                         | 54251    |         |           |          |           |          |         |
| e Certain deemed and/or corrective distributions (see instructions).  8   | <b>C</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)                                      | 8c           |                         |          |         | 336440    |          |           |          |         |
| f Administrative service providers (salaries, fees, commissions)  |  | 8d           |                         | 32892    | 2       |           |          |           |          |         |
| g Other expenses  | <b>e</b> Certain deemed and/or corrective distributions (see instructions).                        | 8e           |                         |          |         |           |          |           |          |         |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 37458  i Net income (loss) (subtract line 8h from line 8c) 8i 298982  j Transfers to (from) the plan (see instructions) 8j  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:  2A ZE ZF ZG 2J ZT 3D 3H  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.)   | <b>f</b> Administrative service providers (salaries, fees, commissions)                            | 8f           |                         | 4566     | 5       |           |          |           |          |         |
| Net income (loss) (subtract line 8h from line 8c)   | g Other expenses   | 8g           |                         |          |         |           |          |           |          |         |
| Transfers to (from) the plan (see instructions)   | h Total expenses (add lines 8d, 8e, 8f, and 8g)  | 8h           |                         |          |         |           |          |           | 8        |         |
| 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.)   | i Net income (loss) (subtract line 8h from line 8c)  | 8i           |                         |          |         |           |          |           | 29898    | 2       |
| 9a  | j Transfers to (from) the plan (see instructions)  | 8j           |                         |          |         |           |          |           |          |         |
| 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  | Part IV Plan Characteristics   |              |                         |          |         |           |          |           |          |         |
| 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 2A 2E 2F 2G 2J 2T 3D 3H     | feature coo  | des from the List of Pl | an Cha   | racteri | stic Co   | odes in  | the instr | uctions: |         |
| 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>b</b> If the plan provides welfare benefits, enter the applicable welfare fe                    | eature code  | es from the List of Pla | n Char   | acteris | tic Cod   | des in t | he instru | ctions:  |         |
| 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)  | Part V Compliance Questions  |              |                         |          |         |           |          |           |          |         |
| 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.).  10h  i If 10h was answered "Yes," check the box if you either provided the required notice or one of the  | 10 During the plan year:   |              |                         |          | Yes     | No        | N/A      |           | Amount   |         |
| b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)   | described in 29 CFR 2510.3-102? (See instructions and DOL's V                                      | oluntary Fi  | duciary Correction      | 10a      |         | X         |          |           |          |         |
| C Was the plan covered by a fidelity bond?  | <b>b</b> Were there any nonexempt transactions with any party-in-interest                          | ? (Do not ir | nclude transactions     |          |         | Х         |          |           |          |         |
| by fraud or dishonesty?   |  |              |                         |          | X       |           |          |           |          | 2000    |
| carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)   |  |              |                         | 10d      |         | X         |          |           |          |         |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)   | carrier, insurance service, or other organization that provides some or all of the benefits under  |              |                         | 10e      |         | X         |          |           |          |         |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  i If 10h was answered "Yes," check the box if you either provided the required notice or one of the  | f Has the plan failed to provide any benefit when due under the plan?                              |              |                         | 10f      |         | X         |          |           |          |         |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)   | g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)                |              |                         | 10a      |         | X         |          |           |          |         |
| i If 10h was answered "Yes," check the box if you either provided the required notice or one of the   | h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR |              |                         | J        |         | X         |          |           |          |         |
|   | i If 10h was answered "Yes," check the box if you either provided the                              | ne required  | notice or one of the    |          |         |           |          |           |          |         |

| ı | Form | 550 | 0-SF | 201 | 16 |
|---|------|-----|------|-----|----|
|   |      |     |      |     |    |

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| Page 3- | 1 |  |

| Part  | VI     | Pension Funding Compliance  |         |                                     |  |         |               |              |  |
|---|--------|---|---------|-------------------------------------|--|---------|---------------|--------------|--|
| 11  |        | Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)                          |         |                                     |  |         |               | es No        |  |
| 11a   | Ente   | er the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40   |         |                                     | 11a  |         |               |              |  |
| 12  | ERIS   | nis a defined contribution plan subject to the minimum funding requirements of section 412 of the Co  |         |                                     |  | f<br>   |               | es X No      |  |
|   |        | Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) vaiver of the minimum funding standard for a prior year is being amortized in this plan year, see inst | ruotior | 20.000                              | d ontor t  | ho data | of the letter | ruling       |  |
|   | gran   | ting the waiver   | onth _  | 15, and                             | _ Day  |         | Year _        |              |  |
|   |        | ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1   |         |                                     | 406  |         |               |              |  |
| <u> </u>  | 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   |        | ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the leastive amount)   |         |                                     | 12d  |         |               | <del>-</del> |  |
| <u>e</u>  | 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?   |         |                                     |  | 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 brouging of the PBGC?   |         |                                     |  |         | Yes X         | No           |  |
| С   |        | uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identifich assets or liabilities were transferred. (See instructions.)            | y the p | plan(s)                             | ) to   |         |               |              |  |
| 1   | 3c(1)  | Name of plan(s):  |         | 13c(2)                              | EIN(s)   |         | 13c(3)        | PN(s)        |  |
|   |        |   |         |                                     |  |         |               |              |  |
| Part  | VIII   | Trust Information   |         |                                     |  |         |               |              |  |
| 14a Name of trust   |        |   |         |                                     | <b>14b</b> Trust's EIN                               |         |               |              |  |
| 14c Name of trustee or custodian  |        |   |         |                                     | <b>14d</b> 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            |              |  |
|   |        | did the plan satisfy the nondiscrimination requirements for employee deferrals under section )(3) for the plan year? Check all that apply:  |         | ·                                   | harbor $\Box$ test                                   |         |               | ar" ADP      |  |
| □ "Cur  |        |   | "Curre  | rrent year" N/A P test              |  |         |               |              |  |
|   |        |   |         | entage Average N/A benefit test N/A |  |         | □ N/A         |              |  |
| <b>16b</b> 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 opinion letter or advisory letter, enter the date of the letter/ and the serial number                    |        |   |         |                                     |  |         |               |              |  |
| 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/   |        |   |         |                                     |  |         |               |              |  |
|   | 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 sepace?                               |         | from                                | Ye   | s [     | No            |              |  |
| 19  | Was    | any plan participant a 5% owner who had attained at least age 70 $^{1\!\!/}_{2}$ during the prior plan year?  |         |                                     | Ye   | s [     | No            |              |  |