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**

Pa	art I Annual Repor	t Identification Information					
For	calendar plan year 2016 or	fiscal plan year beginning 01/01/2	016 and ending 1	2/31/20	16		
Α.	This return/report is for:	a single-employer plan	a multiple-employer plan (not multiemployer) list of participating employer information in a	•	-		
		a one-participant plan	a foreign plan				
Вт	his return/report is	the first return/report	the final return/report				
		an amended return/report	a short plan year return/report (less than 12 r	months)			
С	Check box if filing under:	Form 5558	automatic extension	DF\	/C program		
		special extension (enter descr	. ,				
		ormation—enter all requested int	formation	1			
	Name of plan DLYN R. COMER, MD, PC 4	101(K) PLAN		Į.	Three-digit plan number (PN)	001	
					Effective date of	plan /2002	
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) CAROLYN R. COMER, MD, PC			2b Employer Identification Number (EIN) 91-2160913				
			2c Sponsor's telephone number 360-567-1773				
		2d Business code (see instructions)					
14607 SE RIVERSHORE DRIVE VANCOUVER, WA 98683			621399				
3a	Plan administrator's name a	and address X Same as Plan Spor	nsor.	3b /	Administrator's E	EIN	
		3c Administrator's telephone number					
4	If the name and/or EIN of the	ne plan sponsor has changed since	the last return/report filed for this plan, enter the	4b 1	EIN		
_	•	umber from the last return/report.		40.	DNI		
	Sponsor's name			4c		41	
				5a		1;	
b		s at the end of the plan year		5b			
C	complete this item)	account balances as of the end of	the plan year (only defined contribution plans	5c		!	
d(1) Total number of active participants at the beginning of the plan year		5d(*					
d(2) Total number of active participants at the end of the plan year		5d(2)					
	than 100% vested		plan year with accrued benefits that were less	5e			
	Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule						
			ctions, I declare that I have examined this return/r as well as the electronic version of this return/repo				

belief, it is true, correct, and complete. 10/16/2017 CAROLYN R. COMER, MD 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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62	Ware all of the plan's assets during the plan year invested in cligib	lo accote?	(Soc instructions)						X Y	es No	
	 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) Are you claiming a waiver of the annual examination and report of an independent qualified public accountant 					PA)			X Y		
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								П.,	33 <u> </u> 140	
С	If the plan is a defined benefit plan, is it covered under the PBGC in					_	-		Not de	etermined	
Pai	rt III Financial Information		<u> </u>		-						
7	Plan Assets and Liabilities		(a) Beginning	of Year				(b) End	of Year		
a	Total plan assets	7a		443567		(b) End of Year 178421					
b	Total plan liabilities	· ·									
	Net plan assets (subtract line 7b from line 7a)	7с		,	178421						
8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt		(b) Total					
а	Contributions received or receivable from: (1) Employers	8a(1)									
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b		21903							
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)								219	03	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		286525							
e	Certain deemed and/or corrective distributions (see instructions).	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g		524							
<u>h</u>	h Total expenses (add lines 8d, 8e, 8f, and 8g)				287049					49	
<u>i</u>	i Net income (loss) (subtract line 8h from line 8c)								-2651	46	
<u>j</u>	j Transfers to (from) the plan (see instructions)										
Par	Part IV Plan Characteristics										
9a	9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2A 2E 2F 2G 2J 2T 3D										
b	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:										
Par	t V Compliance Questions										
10	During the plan year:				Yes	No	N/A		Amour	ıt	
а	Was there a failure to transmit to the plan any participant contributed in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction	40-		X					
b	Program)			10a		X					
	reported on line 10a.)			10b 10c	X					50000	
d				10d		X					
е				10e		X					
f	Has the plan failed to provide any benefit when due under the plan?			10f		X					
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)			10g	Χ					8989	
h				10h		X					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	he required	d notice or one of the	10i							

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Part	VI P	ension Funding Compliance							
11		a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and of 5500) and line 11a below)						Yes	X No
11a	Enter t	he unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40			11a				
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)									X No
а	If a wa	iver of the minimum funding standard for a prior year is being amortized in this plan year, see ins		ns, and	_				ng
	_	g the waiver			Day	/	Yea	ar	
					12b				
	Enter tr	e minimum required contribution for this plan year							
		e amount contributed by the employer to the plan for this plan year			12c				
a		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the /e amount)			12d				
		e minimum funding amount reported on line 12d be met by the funding deadline?				Yes	No	L N	/A
Part	VII P	Plan Terminations and Transfers of Assets							
13a	Has a ı	resolution to terminate the plan been adopted in any plan year?				X Ye	s	No	
	If "Yes	," enter the amount of any plan assets that reverted to the employer this year			13a				0
b		all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought the PBGC?		er the			Yes	X No	ı
C If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)									
	13c(1) N	ame of plan(s):		13c(2)	EIN(s)		13	c(3) PN	(s)
Part		Trust Information			4.41.				
14a	Name o	f trust			146	Trust's I	EIN		
14c Name of trustee or custodian			14d Trustee's or custodian's telephone number						
Par	t IX	IRS Compliance Questions							
15a	Is the p	lan a 401(k) plan? If "No," skip b		Yes			No		
			gn-based "Prior year" ADP harbor test				NDP		
	()(.	,		"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	age Average N/A benefit test N/A					
16b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?				Yes	☐ No				
17a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .							e of		
17b	If the pletter _	lan is an individually-designed plan that received a favorable determination letter from the IRS, e	nter the	date	of the n	nost rec	ent dete	rminatio	n
18	Were a	Benefit Plan or Money Purchase Pension Plan Only: ny distributions made during the plan year to an employee who attained age 62 and had not sep ?		from	Ye	s	No		
19	Was ar	ly plan participant a 5% owner who had attained at least age 70 $^{\prime\prime}$ during the prior plan year?			Ye	s	No		