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

2017

This Form is Open to Public Inspection

Parti	Annual Report	identification information								
For calend	ar plan year 2017 or fi	scal plan year beginning 01/01/2	017	and ending 12/	31/2017					
A This re	a single-employer 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.)									
B This ret	urn/report is									
		an amended return/report	a short plan year return/report (less than 12 months)							
C Check	box if filing under:	Form 5558	automatic extension		DFVC progran	n				
		special extension (enter descri								
Part II	Basic Plan Info	rmation—enter all requested info	ormation							
1a Name IRVING I. C	•	SHARING PLAN & TRUST			1b Three-digit plan number (PN) ▶					
			1c Effective date of plan 07/01/1980							
		yer, if for a single-employer plan) m, apt., suite no. and street, or P.O	. Box)			dentification Number 91-1049305				
-	r town, state or province OHEN, D.D.S., P.S.	e, country, and ZIP or foreign posta	al code (if foreign, see instr	ructions)	2c Sponsor's	telephone number 6-682-2662				
					2d Business c	ode (see instructions)				
3714 NE 15 ² LAKE FORE	1ST ST ST PARK, WA 98155		621210							
3a Plan a	dministrator's name a	nd address X Same as Plan Spon	sor.		3b Administrat	or's EIN				
						3c Administrator's talanhana number				
					3c Administrator's telephone number					
		e plan sponsor or the plan name ha nsor's name, EIN, the plan name a		ne last return/report.	4b EIN					
•	sor's name				4d PN					
C Plan N	vame									
5a Total	number of participants	at the beginning of the plan year			5a	4				
		at the end of the plan year			5b	0				
		account balances as of the end of t		-	5c	0				
d(1) Total number of active participants at the beginning of the plan year					5d(1)	3				
d(2) Total number of active participants at the end of the plan year					5d(2)	0				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						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	IRVING COHEN	V							
HERE	Signature of plan a	dministrator	Date	Enter name of individua	al signing as pla	n administrator				
SIGN	Filed with authorized	/valid electronic signature.	01/10/2018	IRVING COHEN	<u>IN</u>					
HERE	Signature of emplo	yer/plan sponsor	Date	Enter name of individua	al signing as em	gning as employer or plan sponsor				

Form 5500-SF 2017 Page **2**

	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)							X Yes No	
С	If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF 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)? Yes No If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year								
Pa	t III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End	l of Year	
а	Total plan assets	. 7a	64	42146				0	
b	Total plan liabilities	7b		0				0	
С	Net plan assets (subtract line 7b from line 7a)	7c	64	42146				0	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Total	
a	Contributions received or receivable from: (1) Employers	8a(1)		0					
	(2) Participants	8a(2)		0		_			
	(3) Others (including rollovers)	8a(3)		0					
	Other income (loss)	8b	11	10959					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						110959	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	74	40192					
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f		12913					
g	Other expenses	er expenses							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						753105	
i	Net income (loss) (subtract line 8h from line 8c)							-642146	
j	Transfers to (from) the plan (see instructions)	8j							
Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2H 2J 2K 3D	feature co	des from the List of Pl	an Cha	racteris	stic Co	des in the ins	tructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Pla	n Chara	acterist	ic Cod	les in the insti	ructions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a		X			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not	include transactions	10b		X			
С	Was the plan covered by a fidelity bond?			10c	Χ			25000	
d	d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?					X		20000	
е	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.)					X			
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Χ			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	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 the exceptions to providing the notice applied under 29 CFR 2520.10			10i					

Form 5500-SF 2017 Page 3- [1]	Form 5500-SF 2017	Page 3- 1	
---------------------------------------	-------------------	------------------	--

Part '	/I Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)	edule S	B 	Yes	No X
11a	Enter the 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?	n 302 of	f 	Yes	x No
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and granting the waiver.			of the letter ru Year	uling
lf y	ou completed 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			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
Part \	/II Plan Terminations and Transfers of Assets				
13a	Has a 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			C
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			X Yes I	No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to			
1	3c(1) Name of plan(s): 13c(2)	EIN(s)		13c(3) P	N(s)

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Benefits Security Administ

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 section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to Public

Pension Benefit Guaranty Corporation Pension Benefit Guaranty Corporation Pension Benefit Guaranty Corporation								
Complete all entries	n accordance with the instruc	tions to the Form 5500-	<u>SF. </u>					
Part Annual Report Identification Informati	on 01/01/2017	and anding	12/31/201	7				
For calendar plan year 2017 or fiscal plan year beginning	01/01/2017	and ending						
a single-employer plan This return/report is for: 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 one-participant plan a foreign plan the first return/report an amended return/report a short plan year return/report (less than 12 months)								
— — — — — — — — — — — — — — — — — — —	automatic extension		☐ DFVC pr	ooram				
C Check box if filing under: Form 5558 special extension (enter d	L							
Part II Basic Plan Information enter all reques	ted information							
1a Name of plan			1b Three-digit plan number					
Irving I. Cohen D.D.S. Profit Sharing 1	Plan & Trust		(PN) ►	" 001				
•			1c Effective da 07/01/1	•				
2a Plan sponsor's name (employer, if for a single-employer pla	en)		2b Employer I	dentification Number				
Mailing Address (include room, apt., suite no. and street, or City or town, state or province, country, and ZIP or foreign	r P.O. Box)	ructions)	(EIN) 91	-1049305				
Irving I. Cohen, D.D.S., P.S.	postar codo (il loroigni, coo illori		2c Sponsor's (206) 6	elephone number 82-2662				
			2d Business c	ode (see instructions)				
3714 NE 151st St		621210						
US Lake Forest Park WA 98155			3b Administrator's EIN					
3a Plan administrator's name and address X Same as Plan	Sponsor		JD Administra	IOI S EII4				
3c Administrator's telephone numb								
4 If the name and/or EIN of the plan sponsor or the plan name this plan, enter the plan sponsor's name, EIN, the plan name	eturn/report filed for e last return/report.	4b EIN						
a Sponsor's name C Plan Name								
5a Total number of participants at the beginning of the plan ye			5a	4				
b Total number of participants at the end of the plan year			5b	0				
C Number of participants with account balances as of the encomplete this item)	d of the plan year (only defined	contribution plans	5c	0				
d(1) Total number of active participants at the beginning of th	e plan year		5d(1)	3				
d(2) Total number of active participants at the end of the plan		and that word	5d(2)	0				
e Number of participants who terminated employment during less than 100% vested		5e	0					
Caution: A penalty for the late or incomplete filing of this r								
Under penalties of perjury and other penalties set forth in the in SB or Schedule MB completed and signed by an enrolled actubellef, it is true, correct, and complete.	nstructions, I declare that I have ary, as well as the electronic ve $I - I0 - 2$.	rsion of this return/report, \mathcal{V}	ort, including, if a and to the best	pplicable, a Schedule of my knowledge and				
Sign A: Old	100	1RV1N6	1. Co	HEN_				
HERE Signature of plan administrator	Date 1 6	Enter name of individual	l signing as plan	administrator				
SIGN Sign		IRDIAN		OHEN				
HERE Signature of employer/plan sponsor Date Enter name of individual signing as employer or plan sponsor								

Form 5500-SF 2017		Page 2						
Car Mills of Car Mills of the Manager in page 18 - Bellife	Anner of SC	esa lase kraustiouse A					X Yes 🔲	190
 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 a under 29 CFR 2520,104-46? (See instructions on waiver eligibility a 	n independe	ent qualified public accour	itant i	(IQPA)			
If you answered "No" to either line 6a or line 6b, the plan cannot	na condigor st use Form	5500-SF and must inste	ad u	se.Fo	rm 5:	500.	CELL VOL CITA	
c If the plan is a defined benefit plan, is it covered under the PBGC in	surance pro	gram (see ERISA section	4021)?	[Yes	☐ No ☐ Net deter	mined
If "Yes" is checked, enter the My PAA confirmation number from the							(See instruction	15.)
f						·····		
Part III Financial Information 7 Plan Assets and Liabilities	1	(a) Beginning of	Year		T	· · · · · · · · · · · · · · · · · · ·	(b) End of Year	,
a Total plan assets	, 7a		2,14	6				0
b Total plan liabilities	7b	***************************************		0	1		ĺ	Q.
C Net plan assets (subtract line 7b from line 7a)	+	64	2,14	16			ĺ	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount				**********	(b) Total	
Contributions received or receivable from:								
(1) Employers	1			0				
(2) Participants	T			0				
(3) Others (including reliovers)	1 1	<u></u> र 1	A 01		2000			
b Other income (loss)		4.4	U , 9:	959			110,95	<u> </u>
Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	. 8c		0.6666	<u> </u>		110,		
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d	74	0,19	32				
Certain deemed and/or corrective distributions (see instructions)	***************************************							
f Administrative service providers (salaries, fees, commissions)	. 8f	1	12,91					
g Other expenses	. 8g							
h Total expenses (add lines 8d, 8e, 8f, and 8g)							753,10	
i Net income (loss) (subtract line 8h from line 8c)	1 1						(642,146	; }
Transfers to (from) the plan (see instructions)								
Part IV Plan Characteristics			····					
9a If the plan provides pension benefits, enter the applicable pension f	eature code	s from the List of Plan Ch	aract	eristic	Code	es in the	Instructions:	
2A 2E 2F 2H 2J 2K 3D								
b If the plan provides welfare benefits, enter the applicable welfare fe	ature codes	from the List of Plan Cha	racțe	ristic (Codes	s in the i	nstructions:	
Part V Compliance Questions								
10 During the plan year:	·····			Yes	No	N/A	Amount	
Was there a failure to transmit to the plan any participant contribution.	illons within	the time period						
described in 29 CFR 2519.3-1927 (See instructions and DOL's V	oluntary Fld	uciary Correction						
Program)		********************************	10a	~~~~	X	5000000	·	
b Were there any nonexempt transactions with any party-in-interes	t? (Do not ir	iclude transactions	10b		х			
reported on line 10a.)		1	10c	ж			25	, 000
C Was the plan covered by a fidelity bond?			,00					
by fraud or dishonesty?	· · · · · · · · · · · · · · · · · · ·				×			
carrier, insurance service, or other organization that provides sor	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			10f		х			
g Did the plan have any participant loans? (If "Yas," enter amount			10g		х			
h If this is an individual account plan, was there a blackout period? 2520,101-3.)	(See instru	ctions and 29 CFR	10h		×			
If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.10	the required	notice or one of the	10i					
acceptant of houses of the second of the sec	********				*			(کرید)

JOC 1-10-2018

	Form 5500-SF 2017		Page 3 -							
Part	VI Pension Funding Complia			<u>-</u>						
11	Is this a defined benefit plan subject to min (Form 5500 and line 11a below)	imum funding requirements? (If	"Yes," see instruction	s and c	omplete Sci	nedule S	SB	☐ Ye	s X	No
11a	Enter the unpaid minimum required contrib				********	11a_			_	_
12	Is this a defined contribution plan subject t ERISA?	o the minimum funding requirent 2c, 12d, and 12e below, as app	nents of section 412 o	f the Co					es 🗓	No
	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver									
lf y	ou completed line 12a, complete lines 3,	9, and 10 of Schedule MB (Fo	<u>rm 5500), and skip to</u>	o line 1	3					
b	Enter the minimum required contribution for	r this plan year		*********		12b				
c	Enter the amount contributed by the emplo	yer to the plan for the plan year	441043344336666666666666	*******	*******	12c				
d	Subtract the amount in line 12c from the ar	nount in line 12b. Enter the res				12d				
e							Yes [No [N/A	
Par	Plan Terminations and Tr	ansfers of Assets								
	Has a resolution to terminate the plan beer	n adopted in any plan year?		***********	******		Yes		No	
	If "Yes," enter the amount of any plan asse			_	*******	13a				
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?							X	Yes [No No	
С	If, during this plan year, any assets or liabi which assets or liabilities were transferred.		olan to another plan(s), identi	ify the plan(s	s) to				
1	3c(1) Name of plan(s):				13c(2) E	IN(s)		1 <u>3c(</u>	3) PN(s	<u> </u>
		-								

200-2018