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.

OMB Nos. 1210-0110 1210-0089

2017

This Form is Open to Public Inspection

Part I		<u>t Identification Informatior</u>	1						
For calendar plan year 2017 or fiscal plan year beginning 01/01/2018 and ending 08/28/2018									
A This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attack list of participating employer information in accordance with the form instruction									
B This ret	urn/report is								
		urn/report (less than 12 m	months)						
C Check	box if filing under:	Form 5558	automatic extension	ı	DFVC progra	ım			
		special extension (enter desc	. ,						
Part II	Basic Plan Info	ormation—enter all requested in	nformation		1				
1a Name SPOKANE (•	FINED BENEFIT PLAN			1b Three-dig plan numb (PN) ▶				
					1c Effective of	date of plan 01/01/2004			
		oyer, if for a single-employer plan)			2b Employer	Identification Number			
		om, apt., suite no. and street, or P.0 ce, country, and ZIP or foreign pos		structions)	(EIN)	91-1691190			
-	AXTON, DDS, P.S.	50, 000), and 1 or loroign poo			2c Sponsor's telephone number 509-926-7106				
					2d Business	code (see instructions)			
	ROADWAY AVE., BUII /ALLEY, WA 99206	LDING C			621210				
3a Plan a	administrator's name a	and address X Same as Plan Spo	onsor.		3b Administra	ator's EIN			
					3c Administra	ator's telephone number			
						·			
4 If the	name and/or EIN of th	ne plan sponsor or the plan name h	nas changed since the last	return/report filed for	4b EIN				
this p	lan, enter the plan spo	onsor's name, EIN, the plan name			Ad pu				
a Spons C Plan N	sor's name				4d PN				
O Hairi	vanic								
5a Total	number of participants	s at the beginning of the plan year.			. 5a	1			
		s at the end of the plan year			5b				
		account balances as of the end of			5c				
d(1) Tot	al number of active pa	articipants at the beginning of the p	olan year		5d(1)	1			
d(2) Total number of active participants at the end of the plan year					5d(2)				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						0			
Caution: A	A penalty for the late	or incomplete filing of this retur	n/report will be assesse	d unless reasonable ca					
SB or Scho		ther penalties set forth in the instru and signed by an enrolled actuary, aplete.							
SIGN	Filed with authorized	d/valid electronic signature.	09/26/2018	DIANE PAXTON					
HERE	Signature of plan	administrator	Date	Enter name of individ	dividual signing as plan administrator				
SIGN									
HERE	Signature of emplo	over/plan sponsor	Date	Enter name of individ	lual signing as en	nplover or plan sponsor			

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b Total plan liabilities		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 and condit	ndent qualified public a	account	ant (IC	(PA)		-	Yes Yes	No No
Part III Financial Information Financial Information	•						_	_	ı. П.	lot dotor	minad
Part III Financial Information 7 Plan Assets and Liabilities 7 0 (a) Beginning of Year (b) End of Year a Total plan assets	C						-				
7 Plan Assets and Liabilities 7 (a) Beginning of Year (b) End of Year a Total plan liabilities 7 (b) End of Year 6 (c) End of Year 6 (c) End of Year 6 (c) End plan liabilities 7 (c) End plan liabilities 7 (c) End plan liabilities 7 (c) End plan assets (subtract line 7b from line 7a) 7c 966280 (c) End plan assets (subtract line 7b from line 7a) 7c 966280 (c) End plan assets (subtract line 7b from line 7a) 7c 966280 (c) End plan assets (subtract line 7b from line 7a) 7c 966280 (c) End plan assets (subtract line 7b from line 7a) 8c (a) Amount (b) Total Contributions received or receivable from: (1) Employers 8a(1) (2) Participants 8a(1) (2) Participants 8a(2) (2) Participants 8a(2) (2) End (c) En			C 1 DOO p	remain ming for this p	nari yea	'		4113	<u>012</u> . (00	c instruc	110113.)
a Total plan assets	Pa	rt III Financial Information									
D Total plan liabilities	7	Plan Assets and Liabilities		(a) Beginning	of Year			(b) E	nd of Ye	ear	
C Net plan assets (subtract line 7b from line 7a)	а	Total plan assets	. 7a	9	66936					0	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers	b	Total plan liabilities	. 7b		656					0	
a Contributions received or receivable from: (i) Employers. (2) Participants. (3) Others (including rollovers)	С	Net plan assets (subtract line 7b from line 7a)	7c	9	66280		0				
(1) Employers	8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt		(b) Total				
(3) Others (including rollovers)	а		8a(1)								
b Other income (loss)		(2) Participants	8a(2)								
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	Other income (loss)	8b		205						
e Certain deemed and/or corrective distributions (see instructions)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				205				
f Administrative service providers (salaries, fees, commissions)	d		8d	9	66485						
g Other expenses	<u>e</u>	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								
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses									
i Net income (loss) (subtract line 8h from line 8c)	h	•						66485			
Part IV Plan Characteristics									-90	66280	
Part IV Plan Characteristics	ī	· / ·									
Second Part V Compliance Questions	Pai	t IV Blan Characteristics									
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			feature co	odes from the List of Pl	an Cha	racteri	stic Co	ndes in the	instructio	ns.	
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)	Ju		1001010 00	add from the Liet of the	arr Oria	1401011	0.10 0	0000 117 1170	ii loti dotic	,,,,,	
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	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acteris	tic Co	des in the ir	nstruction	is:	
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	Par	t V Compliance Questions									
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10					Yes	No		Amo	ınt	
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 V	oluntary F	iduciary Correction	10a		X				
C Was the plan covered by a fidelity bond?	b	Were there any nonexempt transactions with any party-in-interest	t? (Do not	include transactions							
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					100	X				25000	
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.) H If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR		Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused					X			25000	0
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	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					X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	f	Has the plan failed to provide any benefit when due under the plan?					X				
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR	g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-	end.)			X				
2020:101 0./	h				10h						
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	i				10i				_		

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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					
Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
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 Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I

Annual Report Identification Information

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.

2017

OMB Nos. 1210-0110 1210-0089

This Form is Open to **Public Inspection**

For calend	lar plan year 2017 or	fiscal plan year beginning	01/01/2018	and ending	08/28/2	018				
A This re	turn/report is for:	☒ a single-employer plan☐ a one-participant plan			 r) (Filers checking this box must attach a accordance with the form instructions.) 					
B This ret	urn/report is									
	anni oponi io	the first return/report an amended return/report	the final return/report							
		n/report (less than 12 mo	onths)							
C Check	box if filing under:	Form 5558	automatic extension	[DFVC program	ı				
ite.		special extension (enter descr	iption)							
Part II	Basic Plan Inf	formation—enter all requested in	ormation							
1a Name	of plan				1b Three-digit	- 000				
Spokane	Oral Surger	y Defined Benefit Plar	1	I	plan numbe	er 002				
					1c Effective da	ite of plan				
-					01/01/20	004				
		loyer, if for a single-employer plan) oom, apt., suite no. and street, or P.C) Boy)			dentification Number				
City or	r town, state or provir	nce, country, and ZIP or foreign post		ructions)	(EIN) 91-1					
Mark C	. Paxton, DDS	S, P.S.			509-926-	elephone number ·7106				
12100 1	Prooduct I	Avo Puilding C			2d Business code (see instructions)					
12109 1	i. Bloadway F	Ave., Building C			621210					
Spokane	e Valley	WA 99206								
3a Plan a	dministrator's name		3b Administrator's EIN							
		_		_						
					3c Administrate	or's telephone number				
		he plan sponsor or the plan name ha	•		4b EIN					
	or's name	, ,			4d PN					
C Plan N	lame									
					F	1				
		ts at the beginning of the plan year			5a	1				
		ts at the end of the plan yearh h account balances as of the end of		-	5b	0				
		in account balances as of the end of			5c					
d(1) Tot	al number of active p	participants at the beginning of the plant	an year		5d(1)	1				
	d(2) Total number of active participants at the end of the plan year					C				
	e Number of participants who terminated employment during the plan year with accrued benefits that were less					10				
		e or incomplete filing of this return			5e se is established	0 1.				
Under pena SB or Sche	alties of perjury and	other penalties set forth in the instruction and signed by an enrolled actuary, a	tions, I declare that I have	examined this return/repo	ort, including, if a	pplicable, a Schedule				
SIGN	Mane	X Paston	9-26-18	Diane Paxton						
HERE	Signature of plan	administrator	Date	Enter name of individua	of individual signing as plan administrator					
SIGN										

Date

HERE

Enter name of individual signing as employer or plan sponsor

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b	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 If you answered "No" to either line 6a or line 6b, the plan cann If the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from the	an indepe and condi i ot use Fo nsurance p	ndent qualified public a tions.) orm 5500-SF and mus orogram (see ERISA se	account it instea ection 4	ant (IC a d use 021)?	PA) Form	5500. Yes \[\] No	⊠ Y	res No
Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning	of Year			(b) End	of Year	
a	Total plan assets	7a		966,	936				0
b	Total plan liabilities	7b			656				0
c	Net plan assets (subtract line 7b from line 7a)	7c		966,	280				0
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Total	
а	Contributions received or receivable from:	- 40							
	(1) Employers	8a(1)			-				
	(2) Participants	8a(2)			_				
	(3) Others (including rollovers)	8a(3)			205				
b	Other income (loss)	8b			205	_			
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							205
d 	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		966,	485				
e	Certain deemed and/or corrective distributions (see instructions)								
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							966,485
i_	Net income (loss) (subtract line 8h from line 8c)	8i						_	966,280
j	Transfers to (from) the plan (see instructions)	8j							
Pa	rt IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 1A 1H 1I 3D	feature co	odes from the List of Pla	an Cha	racteri	stic Co	des in the ins	tructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature coo	les from the List of Pla	n Chara	cterist	ic Cod	es in the instr	uctions:	
Pai	t V Compliance Questions								
10	During the plan year:				Yes	No		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	iduciary Correction	10a		Х			
l:	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not	include transactions	10b		Х			
C	Was the plan covered by a fidelity bond?			10c	Х				250,000
C	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?			10d		Х			
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.)					Х			

Χ

Χ

10f

10g

10h

10i

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.)

If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3......