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

2018

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information										
For calend	lar plan year 2018 or f	iscal plan year beginning 01/01/2	018	and ending 1	2/31/2018							
A This re	A This return/report is for: 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.)											
		a one-participant plan	a foreign plan									
B This ret	urn/report is	the first return/report	the final return/report									
_		an amended return/report	a short plan year retu	ırn/report (less than 12 m	ionths)							
C Check	box if filing under:	X Form 5558	automatic extension		DFVC progra	ım						
		special extension (enter descr	· /									
Part II	Basic Plan Info	ormation—enter all requested inf	ormation		1							
1a Name GEORGETO	of plan DWN BREWING RETI	REMENT PLAN			1b Three-dig plan numl (PN) ▶							
					1c Effective	date of plan 01/01/2015						
		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.O). Box)		2b Employer (EIN)	Identification Number 27-0017286						
-	r town, state or province JND CORPORATION	ce, country, and ZIP or foreign posta	al code (if foreign, see ins	tructions)	2c Sponsor's	s telephone number 06-766-8055						
GEORGETO	OWN BREWING CO.					code (see instructions)						
5200 DENVE	ER AVE. S.				312120							
SEATTLE, V	VA 98108											
3a Plan a	administrator's name a	nd address X Same as Plan Spor	nsor.		3b Administra	ator's EIN						
					30 Administra							
					3C Administra	ator's telephone number						
		e plan sponsor or the plan name ha onsor's name, EIN, the plan name a			4b EIN							
•	sor's name				4d PN							
C Plan N	Name											
5a Total	number of participants	s at the beginning of the plan year			. 5a	52						
b Total	number of participants	s at the end of the plan year			. 5b	62						
		account balances as of the end of	. , , ,	•	5c	53						
d(1) Tot	al number of active pa	articipants at the beginning of the plant	an year		5d(1)	44						
d(2) Total number of active participants at the end of the plan year				5d(2)	54							
than	100% vested	terminated employment during the			5e	0						
Caution: A	A penalty for the late	or incomplete filing of this return	n/report will be assessed	d unless reasonable ca								
SB or Sche		ther penalties set forth in the instruction and signed by an enrolled actuary, a splete.										
SIGN		d/valid electronic signature.	10/01/2019	ROGER P. BIALOUS								
HERE	Signature of plan a	administrator	Date	Enter name of individ	lual signing as pla	an administrator						
SIGN												
HERE	Signature of emplo	over/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor								

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b Are you claiming a waiver of the annual examination and report of an independent qualified public accountert (ICPA) under 20 FF 2250.104-467 (See instructions on waiver eligibility and conditions.) \[\] You answered "No" to either line & or line &b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you answered "No" to either line ∨ line &b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you answered "No" to either line ∨ line &b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you answered "No" to either line ∨ line &b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you answered "No" to either line ∨ line &b, the plan cannot use Form \$500-\$F and must instead use Form \$500. If you answered "No" to either line ∨ line &b, the plan plan year [yes] No		Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)							X Y	'es No	
If you answered "No" to either line 6 aor line 6b, the plan cannot use Form 5500-5F 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)?	b								X	′es ∏ No	
Part III Financial Information										оо _Ш	
Part III Financial Information (a) Beginning of Year (b) End of Year a Total plan assets and Liabilities 7a 1987/157 2151254	С										
7 Plan Assets and Liabilities		If "Yes" is checked, enter the My PAA confirmation number from the	e PBGC p	remium filing for this p	lan yea	ır			(See ins	structions.)	
7 Plan Assets and Liabilities	Pa	rt III Financial Information									
a Total plan assets	7			(a) Beginning	of Year			(b) Eı	nd of Year		
b Total plan liabilities	a		7a	` '				(*/		54	
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers)	b		7b								
a Contributions received or receivable from: (i) Employers (i) Employers (ii) Employers (iii) Employers (iiii) Employers (iiii) Employers (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii	С	Net plan assets (subtract line 7b from line 7a)	7c	198	87157				215125	54	
(2) Participants	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b	(b) Total		
(2) Participants	а		0-(4)	4.	10406						
(3) Others (including rollovers)			` '			-					
b Other income (loss)											
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) 8c 167785 d Benefits paid (including direct rollovers and insurance premiums to provide benefits) 3563 e Cartain deemed and/or corrective distributions (see instructions) 8d 3563 e Cartain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f g J 125 h Total expenses (add lines 8d, 8e, 8f, and 8g) 125 h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h 3688 i Net income (loss) (subtract line 8h from line 8c) 8i 164097 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: 2E 2G 2J 2K 2T 3D 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: Yes No Amount 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) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a) 10a X c Was the plan covered by a fidelity bond? 10c X 198716 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10c 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) 10g X f Has the plan failed to provide any benefit when due under the plan? 10f X g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X if 10h was answered "Yes," check the box if you either provided the required notice or one of the		· · · · · · · · · · · · · · · · · · ·									
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d 3563 d Certain deemed and/or corrective distributions (see instructions). 8d 6 G Certain deemed and/or corrective distributions (see instructions). 8d 7 g Other expenses. 8 g 125 h Total expenses (add lines 8d, 8e, 8f, and 8g)		` ,		-1.	31103				16779	25	
e Certain deemed and/or corrective distributions (see instructions)			80						10770		
f Administrative service providers (salaries, fees, commissions)		. , .	8d		3563						
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions) \dots	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	er expenses								
Transfers to (from) the plan (see instructions)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						368	38	
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: 2E 2G 2J 2K 2T 3D 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.) c Was the plan covered by a fidelity bond? 100 Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 6 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). 100 X 101 The plan have any participant loans? (If "Yes," enter amount as of year-end.) 102 The plan that is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 103 The plan have any participant loans? (If "Yes," enter amount as of year-end.) 104 The plan have any participant loans? (If "Yes," enter amount as of year-end.) 105 The plan have any participant loans? (If "Yes," enter amount as of year-end.) 106 The plan have any participant loans? (If "Yes," enter amount as of year-end.) 107 The plan have any participant loans? (If "Yes," enter amount as of year-end.) 108 The plan individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<u>.</u>		8i						16409	97	
If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: Earl V		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	Pa										
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.)	9a		feature co	odes from the List of Plant	an Cha	racteri	stic Co	odes in the ii	nstructions:		
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	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Pla	n Chara	acteris	tic Co	des in the ins	structions:		
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)											
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)	Par	t V Compliance Questions						1			
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		<u> </u>			ı	Yes	No		Amount		
Program)	а										
reported on line 10a.)					10a		X				
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.) i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b		`		10b		X				
by fraud or dishonesty?	C	Was the plan covered by a fidelity bond?			10c	X			19	98716	
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	C	·	-		10d		X				
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				
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	f										
2520.101-3.)		g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)					X				
	h	2520.101-3.)	· · · · · · · · · · · · · · · · · · · ·		10h		X				
	i i				10i						

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Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sche (Form 5500) and line 11a below)		В	Y	es No
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?		:	Y	es X No
	(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	d enter t Day		of the lette Year _	r ruling
lf :	you 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 '	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	× N	o
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?			Yes X	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)	PN(s)

Filing Authorization for the 2018 Form 5500-SF

Name of Plan:

Georgetown Brewing Retirement Plan

EIN / PN:

27-0017286/001

Plan Year Ending: December 31, 2018

Authorization of Practitioner to Electronically Sign and File

I hereby authorize Panagiotu Pension Advisors (PPA) to electronically sign and file the above-named return/report through EFAST2.

I understand that in granting this authority that:

- I must manually sign and date page 1 of the Form 5500-SF and provide an original or scanned copy of that signature page to PPA before the electronic filing can be initiated;
- PPA will retain a copy of this written authorization in its records;
- PPA will notify the individual signing below as plan administrator/employer about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 1 of the Form 5500-SF, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- PPA shall not be deemed an administrator or other fiduciary with respect to any Plan solely on account of the services performed under this authorization.

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

Date: 10/1/19

Plan Administrator:

Roger P. Bialous

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

2018

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information							
For calend	dar plan year 2018 or f	iscal plan year beginning (01/01/2018	and ending	12/31/2	2018			
A This re	eturn/report is for:	X a single-employer plan	a multiple-employer p	lan (not multiemployer) (Filers checking t	his box must attach a			
		a one-participant plan	list of participating employer information in accordance with the form instruct a foreign plan						
B This ref	turn/report is	the first return/report	the final return/report						
		an amended return/report	a short plan year retui	rn/report (less than 12 m	onths)				
C Check	box if filing under:	X Form 5558	automatic extension		DFVC progra	m			
		special extension (enter descrip	_		U Di vo piogia				
Part II	Basic Plan Info	ormation—enter all requested info	-						
1a Name GEOF	of plan	NG RETIREMENT PLAN			1b Three-diginal plan numb				
					1c Effective of 01/01/				
2a Plan s	ponsor's name (emplo	yer, if for a single-employer plan) m, apt., suite no. and street, or P.O.	Boy)		2b Employer	Identification Number			
City o	r town, state or provinc	ce, country, and ZIP or foreign postal	code (if foreign, see inst	ructions)		0017286 telephone number			
	RTROUND CORPOR RGETOWN BREWIN				206-76				
	DENVER AVE.			,	2d Business code (see instructions)				
SEAT	TTLE	WA 98108			312120				
3a Plan a	dministrator's name ar	nd address 🏻 Same as Plan Spons	or.		3b Administrator's EIN				
					3c Administra	tor's telephone number			
4 If the i	name and/or EIN of the	e plan sponsor or the plan name has nsor's name, EIN, the plan name and	changed since the last r	eturn/report filed for	4b EIN				
a Spons	or's name	ison's name, Lin, the plan name and	the plan number from t	ne last return/report.	4d PN				
C Plan N	lame								
5a Total i	number of participants	at the beginning of the plan year			5a	52			
b Total i	number of participants	at the end of the plan year			5b	62			
C Numb	er of participants with	account balances as of the end of the	e plan vear (only defined	contribution plans	5c	53			
d(1) ⊤ota	al number of active par	rticipants at the beginning of the plan	year		5d(1)	44			
d(2) Tot	al number of active pa	rticipants at the end of the plan year			5d(2)	54			
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested					5e	0			
Under pena SB or Sche	alties of perjury and oth	or incomplete filing of this return/r ner penalties set forth in the instruction nd signed by an enrolled actuary, as	eport will be assessed	unless reasonable cau	ort including if	ed.			
SIGN HERE	579		10/1/19	Roger P. Bialo	lous				
TILILE	Signature of plan a	dministrator	Date	Enter name of individu	ual signing as pla	n administrator			
SIGN HERE									
	Signature of emplo	yer/plan sponsor	Date	Enter name of individu	ual signing as em	ployer or plan sponsor			

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a	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 can of 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 indepen and condition and use For ansurance pr	dent qualified public ons.) m 5500-SF and mus ogram (see ERISA s	accoun it inste	tant (I ad us 4021)?	QPA) e Form	5500.	X Yes No
Par	rt III Financial Information	———	ernam ming for tries p	нап уег	AI			(See instructions.)
	Plan Assets and Liabilities							
			(a) Beginning				(b) En	of Year
	Total plan assets	7a	1,	987,	157			2,151,25
	Total plan liabilities	7b						
	Net plan assets (subtract line 7b from line 7a)	7c	1,	987,	157			2,151,254
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amour	nt	_		(b)	Total
	(1) Employers	8a(1)		112,	406			
	(2) Participants			232,	_			
	(3) Others (including rollovers)	8a(3)			665			
	Other income (loss)	8b		191,	_			
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		171	103			167,785
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		3,	563			107,76
	Certain deemed and/or corrective distributions (see instructions)	8e					V	
f	Administrative service providers (salaries, fees, commissions)	8f						
g	Other expenses	8g			125		Y T	
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			133			3,688
	Net income (loss) (subtract line 8h from line 8c)	8i		777				164,09
	Transfers to (from) the plan (see instructions)	81				1,15		
Par	t IV Plan Characteristics	9 1						
	If the plan provides pension benefits, enter the applicable pension $2E\ 2G\ 2J\ 2K\ 2T\ 3D$							
Part	If the plan provides welfare benefits, enter the applicable welfare for	eature code	s from the List of Pla	n Char	acteris	tic Code	es in the inst	ructions:
10								
-iu a	During the plan year:				Yes	No		Amount
	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 Fig	luciary Correction	10a		x		
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not in	clude transactions	10b		х	7	
С	Was the plan covered by a fidelity bond?			10c	Х			198,716
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bond	d, that was caused	10d		Х		·
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.)	er persons	by an insurance	10e		х		
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		х		
	Did the plan have any participant loans? (If "Yes," enter amount as			10g		х		
	If this is an individual account plan, was there a blackout period? (2520.101-3.)	See instruc	tions and 29 CFR	10g		х		
1	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	e required i	notice or one of the	10i				

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Part	VI Pension Funding Compliance				
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and comp (Form 5500) and line 11a below)	lete Schedule S	В	Y	es No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	112		1	
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code of ERISA?	or section 302 of		☐ Y	es X No
	(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 instructi granting the waiver	ons, and enter t		of the lette	ruling
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	Baj		T Cai	
	Enter the minimum required contribution for this plan year	12b			
	Enter the amount contributed by the employer to the plan for this plan year				
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of negative amount)	fa 12d			
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A

13a Has a resolution to terminate the plan been adopted in any plan year?.....

Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the

If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to

Part VII Plan Terminations and Transfers of Assets

which assets or liabilities were transferred.

13c(1) Name of plan(s):

13c(2) EIN(s)

X No

Yes X No

13c(3) PN(s)