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).

1210-0089

OMB Nos. 1210-0110

2013

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	▶ Complete all entries in accorda	ance with the instruc	ctions to the Form 550	0-SF.		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Part I	Annual Report lo	dentification Information				•	
For calenda	ar plan year 2013 or fisc	cal plan year beginning 01/01/2013		and ending 1	2/31/20	013	
A This ret	turn/report is for:	X a single-employer plan	a multiple-employer p	lan (not multiemployer)		a one-particip	pant plan
B This ret	turn/report is:	the first return/report	the final return/report				
		an amended return/report	short plan year return	n/report (less than 12 mo	onths)	-	
C Check b	box if filing under:	片	automatic extension			DFVC progra	am
	T	special extension (enter description	,				
Part II	Basic Plan Infor	mation—enter all requested information	tion				T
1a Name	•					Three-digit	
MARTIN LAV	W OFFICES 401K PLAN	N				plan number	001
						(PN) •	
					וטו	Effective date of 07/01/	
2a Plan si	nonsor's name and add	ress; include room or suite number (en	nlover if for a single-	employer plan)	2h [fication Number
	W OFFICES, PSC	ress, include room or suite number (en	ipioyer, ir for a single-	employer plant			61684
					2c 3	Sponsor's telep	
	MAPLE STREET ILLE, KY 41465-9651					606-349	
SALTERSVI	ILLE, KT 41405-9051				2d E	Business code (54111	(see instructions)
3a Plan a	dministrator's name and	d address Same as Plan Sponsor Na	me Same as Plar	Sponsor Address	3b /	Administrator's I	
IARTIN LAW	OFFICES, PSC	167 WEST MAP	LE STREET E, KY 41465-9651		3c /		61684 telephone number
		O/ILTEROVICEE	., 101 41400 0001		,	606-349	
		plan sponsor has changed since the la	st return/report filed for	or this plan, enter the	4b	EIN	
name,	, EIN, and the plan num	plan sponsor has changed since the la ber from the last return/report.	st return/report filed fo	or this plan, enter the			
name, a Sponse	, EIN, and the plan num or's name	ber from the last return/report.		· 	4c		4
a Sponso	, EIN, and the plan num or's name number of participants a				4c		4
name, a Sponso 5a Total r b Total r c Numb	, EIN, and the plan num or's name number of participants a number of participants a er of participants with ac	at the beginning of the plan year	an year (defined bene	efit plans do not	4c 5a 5b		3
name, a Sponso 5a Total r b Total r c Number comple	, EIN, and the plan num or's name number of participants a number of participants a er of participants with addet this item)	at the beginning of the plan year	an year (defined bene	efit plans do not	4c 5a 5b 5c	PN	3
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name, a Sponse 5a Total r b Total r c Numb compl 6a Were b Are younder If you c If the p Caution: A Under pena SB or Sche	EIN, and the plan numor's name number of participants a number of participants are of participants with a lete this item)	at the beginning of the plan year	an year (defined bene e assets? (See instruct in independent qualifier nd conditions.)	efit plans do not tions.)	4c 5a 5b 5c Form 5 se is e oort, income.	PN 5500. Yes No established. Cluding, if applica	3 X Yes No X Yes No Not determined able, a Schedule
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Form 5500-SF 2013 Page **2**

Part III Financial Information Financial Informa	Pai	t III Financial Information										
a Total plan assets 7a 48546 58278 b Total plan liabilities 7b 7c 48546 58278 b Total plan liabilities 7b 7c 48546 58278 l Nomen. Expenses, and Transfers for this Plan Year (a) Amount (b) Total d Contributioner received or receivable form: (1) Employers 8a(1) (2) Participants 8a(2) (2) Participants 8a(2) (3) Others (including rollovers) 8a(3) (b) Total d Contributioner (code lines 8a(1), 8a(2), 8a(3), and 8b) 8c 10006 d Benefits paid (including rollovers) 8a(3) (b) Total 8a(2), 8a(3), and 8b) 8c 10006 d Benefits paid (including rollovers) 8a(3) (b) Total 8a(4), 8a(2), 8a(3), and 8b) 8c 10006 d Benefits paid (including rollovers) 8a(3) (b) Total 8a(4), 8a(2), 8a(3), and 8b) 8c 10006 d Benefits paid (including rollovers) 8a(3) (b) Total 8a(4), 8a(2), 8a(3), and 8b) 8c 10006 d Benefits paid (including rollovers) 8a(3) (b) Total 8a(4), 8a(2), 8a(3), and 8b) 8a(4), 8a(4), 8a(2), 8a(3), and 8b) 8a(4), 8a(4)				(a) Denimina of Ven		1		(b) End	-			
D Total plan satellifes						-						
C Net plan assets (subtract line 7 b from line 7a)		·		40040						3021	0	
8 income. Expenses, and Transfurs for this Plan Year 2 Contributions received or receivable from: 3 Contributions received or receivable from: 4 Set(1) 5 Employers 4 Set(2) 5 Participants 5 Set(3) 6 Se				18516						5827	78	
a Contributions received or receivable from: (1) Employers. (2) Participants. (3) Others (including rollowers). (3) Others (including rollowers). (4) Do Other income (loss). (5) Other income (loss). (6) Other income (loss). (7) Total income (ladd lines Ba(1), 8a(2), 8a(3), and 8b). (8) B			/C					4) =	_	3021	0	
(1) Employers				(a) Amount				(b) I	otai			
(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 rollowers and insurance premiums to provide benefits). e Certain deemed and/or corrective distributions (see instructions)	b	Other income (loss)	. 8b	1000	6							
d Benefits paid (including direct rollowers and insurance premiums to provide benefits). e Certain deemed and/or corrective distributions (see instructions)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							1000	6	
f Administrative service providers (salaries, fees, commissions)	d	· · · · · · · · · · · · · · · · · · ·	. 8d	27	4							
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions)	. 8e									
Notal expenses (add lines 8d, 8e, 8f, and 8g) Sh 274 Not income (loss) (subtract line 8h from line 8c) 8i 9732 Transfers to (from) the plan (see instructions) 8j 9732 Transfers to (from) the plan (see instructions) 8j 9732 Part IV Plan Characteristics Plan Characteristics Plan Characteristic Plan Characterist	f	Administrative service providers (salaries, fees, commissions)	. 8f									
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	. 8g									
Transfers to (from) the pian (see instructions)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h							27	74	
Part IV Plan Characteristics Plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E Z C 2J 3D	i	Net income (loss) (subtract line 8h from line 8c)	. 8i							973	32	
If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: Part V Compliance Questions	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	Par	t 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		feature co	odes from the List of Plan Char	acteris	stic Co	des in	the instruct	ions	3:		
## No Amount ## 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 Flduciary Correction Program)	b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cteristi	ic Coc	les in t	he instruction	ns:			
## No Amount ## 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 Flduciary Correction Program)	Part	V Compliance Questions										
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)						Yes	No		Am ⁽	ount		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	Was there a failure to transmit to the plan any participant contribu			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.)	b	Were there any nonexempt transactions with any party-in-interest	? (Do not	include transactions reported	10b		Х					
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		Was the plan covered by a fidelity bond?			100		X					
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.)		Did the plan have a loss, whether or not reimbursed by the plan's	fidelity bo	and, that was caused by fraud			X					
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?		•			100							
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.)	·						Y					
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.). l 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					10e							
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Х					
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	g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year	end.)	10g		X					
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)	h	·	•		10h		X					
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)	i	·			10i							
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)	Part	VI Pension Funding Compliance										
11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39	11								F	Yes	s [No
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? Yes No (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) 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. Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	11a										_	
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) 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										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. Month Day Year If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		is the distinct of the control of th										
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	а	If a waiver of the minimum funding standard for a prior year is beir	ng amortiz	ed in this plan year, see instru		, and e	_				uling	}
b Enter the minimum required contribution for this plan year	If											
			•				12b					

Page	3 -	1
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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?	Y	es X No	
	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 coof the PBGC?	ontrol		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) to which assets or liabilities were transferred. (See instructions.))		
1	3c(1) Name of plan(s):	c(2) Ell	V(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	l 4b Tr	ust's EIN	

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Lebor Employee Benefits Security Administration

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).

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation Complete all entries in acco	rdance with the instruc	tions to the Form 5500	D-SF.	Inspection						
Part ! Annual Report Identification Information										
For calendar plan year 2013 or fiscal plan year beginning 0	1/01/2013	and ending	12/31	/2013						
A This return/report is for: X a single-employer plan	a multiple-employer pl	an (not multiemployer)	🗌 а оле	-participant plan						
B This return/report is:	the final return/report									
an amended return/report	a short plan year retum	/report (less than 12 mo	onths)							
C Check box if filing under: Form 5558	automatic extension		DFV0	C program						
special extension (enter descript	tion)									
Part II Basic Plan Information—enter all requested inform	mation									
1a Name of plan			1b Three-d							
MARTIN LAW OFFICES 401K PLAN			pian nur (PN) ▶	001						
			1c Effective	e date of plan						
	· · · · · · · · · · · · · · · · · · ·	·	07/01	/2008						
2a Plan sponsor's name and address; include room or suite number (MARTIN LAW OFFICES, PSC	(employer, if for a single-	employer plan)	l	er Identification Number						
MARTIN DAM OFFICES, FSC				1-1161684						
167 WEST MAPLE STREET			, ,	r's telephone number 49-6171						
			———	s code (see instructions)						
SALYERSVILLE KY 41465-9651			54111	.0						
3a Plan administrator's name and address Same as Plan Sponsor	Name Same as Plan	Sponsor Address	3b Adminis	trator's EIN .61684						
MARTIN LAW OFFICES, PSC				trator's telephone number						
1.CC NDCE MARKE OFFICE				49-6171						
167 WEST MAPLE STREET										
SALYERSVILLE KY 41465-9651										
4 If the name and/or EIN of the plan sponsor has changed since the	e last return/report filed fo	r this plan, enter the	4b EIN							
name, EIN, and the plan number from the last return/report. a Sponsor's name			4c PN							
5a Total number of participants at the beginning of the plan year		400145014001400000000000000000000000000	5a	4						
bT otal number of participants at the end of the plan year	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	*******************************	5b	3						
C Number of participants with account balances as of the end of the	pian year (defined bene	fit plans do not								
complete this item)			5c	3						
6a Were all of the plan's assets during the plan year invested in eligi				X Yes No						
b Are you claiming a waiver of the annual examination and report o under 29 CFR 2520.104-46? (See instructions on waiver eligibility				X Yes 🗌 No						
If you answered "No" to either line 6a or line 6b, the plan can										
Clf t he plan is a defined benefit plan, is it covered under the PBGC	insurance program (see	ERISA section 4021)? .	Yes [No Not determined						
Caution: A penalty for the late or incomplete filing of this return/n	eport will be assessed i	ınless reasonable cau	ıse is establis	hed.						
Under penalties of perjury and other penalties set forth in the instruction SB or Schedule MB completed and signed by an enrolled actuary, as a	ons. I declare that I have	examined this return/rer	port, including,	if applicable, a Schedule						
belief, it is true, correct, and complete.		•	•	•						
SIGN Sall T/Nur	7/15/14	Todd Martin		H						
HERE Signature of plan administrator Date Enter name of individual signing as plan administrator										
SIGN A SQUIM	7/15/14	Todd Martin								
HERE Signature of employer/plan sponsor	Date	Enter name of individ	ual signing as	employer or plan sponsor						
Preparer's name (including firm name, if applicable) and address; including	ude room or suite numbe			lephone number (optional)						

Pari	III Financial Information									
7 F	Plan Assets and Liabilities		(a) Beginning of Yea	ır			(b) End	of Ye	ar	
a	Fotal plan assets	7a		4854	6					58278
b⊤	otal plan fiabilities	7b								
C	Net plan assets (subtract line 7b from line 7a)	7c		4854	6					58278
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) T	otal	-	
	Contributions received or receivable from: 1) Employers	8a(1)	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				\-/ -			
	2) Participants	8a(2)								
	3) Others (including rollovers)	8a(3)			1			11.		•
	he r income (loss)	8b		1000	6					
***************************************	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								10006
	enefit s paid (including direct rollovers and insurance premiums				\top					
	o provide benefits)	8d_		27	4					
e (Certain deemed and/or corrective distributions (see instructions)	8e								
f /	Administrative service providers (salaries, fees, commissions)	8f								
got	he r expenses	8g								
hΤ	otal expenses (add lines 8d, 8e, 8f, and 8g)									274
	Net income (loss) (subtract line 8h from line 8c)		<u> </u>							9732
	Fransfers to (from) the plan (see instructions)				\top					
Part		<u> </u>	<u> </u>		-					
_	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 3D	feature co	des from the List of Plan Chara	acteris	tic Co	des in	the instruc	tions		
<u></u>	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan Charac	rteristi	c Cod	es in t	he instructi	ons.		
				0101700	• •••					
Part	V Compliance Questions								··· ····	
10	During the plan year:				Yes	No		Amo	unt	
· a				10a		х				
b	· · · · · · · · · · · · · · · · · · ·	? (Do not i	nclude transactions reported	10ь		Х				
C	Was the plan covered by a fidelity bond?			10c		x				
d	Did the plan have a loss, whether or not reimbursed by the plan's			100						
	or dishonesty?		***************************************	10đ		х				
e	Were any fees or commissions paid to any brokers, agents, or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	10e		x				
				\vdash		. V				
	Has the plan failed to provide any benefit when due under the pla			10f		Х				
<u>g</u>	Did the plan have any participant loans? (If "Yes," enter amount a			10g		Х				
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 to exceptions to providing the notice applied under 29 CFR 2520.10	ne required	i notice or one of the	101						
Part		1-9		101						
11	is this a defined benefit plan subject to minimum funding requirem									
	5500) and line 11a below)							Ш	Yes	No
	Enter the unpaid minimum required contribution for current year for					11a			34	<u> </u>
	Is this a defined contribution plan subject to the minimum funding			orse	ction 3	302 of	ERISA?		Yes	X No
	(if "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below			-41				h = 1-1	4aa - ''	
	If a walver of the minimum funding standard for a prior year is being ranting the waiver.				and e	nter ti Day	ie date of t	re lei Yea		ng .
	you completed line 12a, complete lines 3, 9, and 10 of Schedul									
he	Enter the minimum required contribution for this plan year					12b	1			

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C Enter the amount contributed by the employer to the plan for this plan year	12c		·
dSubtr act 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		
e 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?		es X N	9
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a	<u> </u>	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		Yes X No
c 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.)			
13c(1) Name of plan(s): 1	3c(2) Ei	N(s)	13c(3) PN(s)
Part VIII Trust Information (optional)			<u> </u>

14a Name of trust

14b Trust's EIN