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).

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

	enefit Guaranty Corporation	▶ Complete all entries in acc	cordance with the instru	ctions to the Form 550	0-SF.		
Part I	Annual Report lo	dentification Information					
For calenda	ar plan year 2013 or fisc	al plan year beginning 01/01/2	2014	and ending 0	5/31/2	2014	
A This ret	urn/report is for:	lan (not multiemployer)		a one-particip	pant plan		
B This ret	urn/report is:						
		onths)					
C Check I	box if filing under:			DFVC progra	am		
		special extension (enter descri	ription)				
Part II	Basic Plan Infor	mation—enter all requested info	ormation				
1a Name	of plan				1b	Three-digit	
MARTIN LAV	N OFFICES 401K PLAN	J				plan number	
						(PN) ▶	001
					1c	Effective date o	
20.01					01	07/01	
	ponsor's name and addi W OFFICES, PSC	ress; include room or suite numbe	er (employer, it for a single-	-employer plan)	26	Employer Identi (EIN) 61-11	fication Number 61684
167 WEST N	AADI E STREET				2c	Sponsor's telep	
SAME	MAPLE STREET				2d	Business code ((see instructions)
SALYERSVI	ILLE, KY 41465-9651					54111	` ,
		address Same as Plan Spons	or Name Same as Plar	n Sponsor Address	3b	Administrator's	EIN 61684
IARTIN LAW	OFFICES, PSC		MAPLE STREET VILLE, KY 41465-9651		3c		telephone number
		S/LETERO	VILLE, TO 11 100 0001			606-349	•
		plan sponsor has changed since t	the last return/report filed for	or this plan, enter the	4h	EIN	
				or tine plant, enter the	-1-0		
		ber from the last return/report.	·	or time plant, enter the			
a Spons	or's name		·		4c		
a Spons	or's name number of participants a	t the beginning of the plan year			4c 5a		3
a Spons5a Total rb Total r	or's name number of participants a number of participants a	t the beginning of the plan year t the end of the plan year			4c		3
a Spons5a Total rb Total rc Numb	or's name number of participants a number of participants a er of participants with ac	t the beginning of the plan year	he plan year (defined bene	efit plans do not	4c 5a		
a Spons5a Total rb Total rc Numb compl6a Were	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year t the end of the plan yearccount balances as of the end of t	the plan year (defined bene ligible assets? (See instruc	efit plans do not	4c 5a 5b 5c	PN	0
a Spons5a Total rb Total rc Numb compl6a Wereb Are yo	or's name number of participants a number of participants a er of participants with ac lete this item)	t the beginning of the plan year t the end of the plan yearccount balances as of the end of to	the plan year (defined bene ligible assets? (See instruc t of an independent qualifie	efit plans do not	4c 5a 5b 5c	PN	0 0 X Yes No
a Spons 5a Total r b Total r C Numb compl 6a Were b Are younder	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year t the end of the plan year ccount balances as of the end of to during the plan year invested in el he annual examination and report (See instructions on waiver eligibi	the plan year (defined bene ligible assets? (See instruc t of an independent qualific lilty and conditions.)	efit plans do not ctions.)	4c 5a 5b 5c	PN	0
a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder If you	or's name number of participants a number of participants a er of participants with ac lete this item)	t the beginning of the plan year t the end of the plan year count balances as of the end of to during the plan year invested in el he annual examination and report (See instructions on waiver eligibi ner line 6a or line 6b, the plan ca	ligible assets? (See instruction of an independent qualification and conditions.)	efit plans do not etions.)ed public accountant (IQ	4c 5a 5b 5c PA)	PN	0 X Yes No Yes No
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a Spons 5a Total r b Total r c Numb compl 6a Were b Are younder If you c If the p	or's name number of participants a number of participants a er of participants with ac ete this item) all of the plan's assets o u claiming a waiver of t 29 CFR 2520.104-46? answered "No" to eith plan is a defined benefit	t the beginning of the plan year t the end of the plan year count balances as of the end of to during the plan year invested in el he annual examination and report (See instructions on waiver eligibi ner line 6a or line 6b, the plan ca	ligible assets? (See instruct of an independent qualificility and conditions.)	efit plans do not etions.)ed public accountant (IQ and must instead use ERISA section 4021)?	4c 5a 5b 5c PA)	5500. Yes No	0 X Yes No Yes No
a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder if you c If the p Caution: A	or's name number of participants a number of participants a er of participants with ac lete this item)	t the beginning of the plan year t the end of the plan year count balances as of the end of the count balances as of the end of the	ligible assets? (See instruct of an independent qualification annot use Form 5500-SF ic insurance program (see whereport will be assessed tions, I declare that I have	efit plans do not etions.)ed public accountant (IQ and must instead use ERISA section 4021)? . unless reasonable cau examined this return/rep	4c 5a 5b 5c PA) Form use is port, in	PN 5500. Yes No established. Icluding, if applic	0
a Spons 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	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year t the end of the plan year count balances as of the end of the count balances as of the end of the plan year invested in elementary in the annual examination and report (See instructions on waiver eligibiner line 6a or line 6b, the plan couplan, is it covered under the PBG incomplete filing of this returner penalties set forth in the instructions are penalties as the plan of the plan in the instructions are penalties as the plan of the plan in the instructions are penalties as the plan year.	ligible assets? (See instruct of an independent qualification annot use Form 5500-SF ic insurance program (see whereport will be assessed tions, I declare that I have	efit plans do not etions.)ed public accountant (IQ and must instead use ERISA section 4021)? . unless reasonable cau examined this return/rep	4c 5a 5b 5c PA) Form use is port, in	PN 5500. Yes No established. Icluding, if applic	0
a Spons 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	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year t the end of the plan year count balances as of the end of the during the plan year invested in elementary that the annual examination and report (See instructions on waiver eligibiner line 6a or line 6b, the plan caplan, is it covered under the PBG incomplete filing of this returner penalties set forth in the instructions of the plan cappendities are forth in the instructions of the plan cappendities are forth in the instructions of the plan cappendities are forth in the instructions of the plan year	ligible assets? (See instruct of an independent qualificility and conditions.)	efit plans do not etions.)ed public accountant (IQ and must instead use ERISA section 4021)? . unless reasonable cau examined this return/rep	4c 5a 5b 5c PA) Form use is port, in	PN 5500. Yes No established. Icluding, if applic	0
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a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder if you c If the p Caution: A Under pena SB or Sche belief, it is to	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year It the end of the plan year invested in election of the end of the plan of the plan of the end of the e	ligible assets? (See instruct of an independent qualificility and conditions.)	efit plans do not etions.)	4c 5a 5b 5c Form panelse is port, in and t	PN 5500. Yes No established. cluding, if applic to the best of my	O X Yes No X Yes No Not determined able, a Schedule knowledge and
a Spons 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 belief, it is f SIGN HERE SIGN	number of participants a number of participants a er of participants with actet this item)	t the beginning of the plan year It the end of the plan year invested in election of the end of the plan of the plan of the end of the e	ligible assets? (See instruct of an independent qualification annot use Form 5500-SF ic insurance program (see sufreport will be assessed tions, I declare that I have is well as the electronic veri	efit plans do not etions.) ed public accountant (IQ and must instead use ERISA section 4021)? unless reasonable cau examined this return/report	4c 5a 5b 5c Form panelse is port, in and t	PN 5500. Yes No established. cluding, if applic to the best of my	O X Yes No X Yes No Not determined able, a Schedule knowledge and
a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year It the end of the plan year	ligible assets? (See instruct of an independent qualified lility and conditions.)	efit plans do not etions.)	4c 5a 5b 5c Form Form use is port, in and t	5500. Yes No established. Cluding, if applic to the best of my	O X Yes No X Yes No Not determined Able, a Schedule knowledge and ministrator er or plan sponsor
a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year It the end of the plan year	ligible assets? (See instruct of an independent qualified lility and conditions.)	efit plans do not etions.)	4c 5a 5b 5c Form Form use is port, in and t	5500. Yes No established. Cluding, if applic to the best of my	O X Yes No X Yes No Not determined Able, a Schedule knowledge and
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a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year It the end of the plan year	ligible assets? (See instruct of an independent qualified lility and conditions.)	efit plans do not etions.)	4c 5a 5b 5c Form Form use is port, in and t	5500. Yes No established. Cluding, if applic to the best of my	O X Yes No X Yes No Not determined Able, a Schedule knowledge and ministrator er or plan sponsor
a Spons 5a Total i b Total i c Numb compl 6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	or's name number of participants a number of participants a er of participants with ac ete this item)	t the beginning of the plan year It the end of the plan year	ligible assets? (See instruct of an independent qualified lility and conditions.)	efit plans do not etions.)	4c 5a 5b 5c Form Form use is port, in and t	5500. Yes No established. Cluding, if applic to the best of my	O X Yes No X Yes No Not determined Able, a Schedule knowledge and ministrator er or plan sponsor

Form 5500-SF 2013 Page **2**

Pa	rt III Financial Information										
7	rlan Assets and Liabilities (a) Beginning of Yo			ar		(b) End of Year					
<u>.</u>	Total plan assets	7a	(a) Beginning of Tea		(S) Elia of It				0	_	
	Total plan liabilities	7b			+					_	
	Net plan assets (subtract line 7b from line 7a)	7c	5827	8)	_	
8	Income, Expenses, and Transfers for this Plan Year	70	(a) Amount				(b) Tot	al		_	
	Contributions received or receivable from:		(a) Amount				(b) Total				
	(1) Employers	8a(1)									
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	-19	3							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						-193	3		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	5808	5							
е	Certain deemed and/or corrective distributions (see instructions)	8e									
f	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g									
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						5808	5		
i	Net income (loss) (subtract line 8h from line 8c)	8i						-5827	8		
j	Transfers to (from) the plan (see instructions)	8j									
Pai	t IV Plan Characteristics		•							_	
	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 3D	feature co	odes from the List of Plan Char	acteris	stic Co	odes in	the instruction	ons:			
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Chara	cterist	ic Cod	des in t	he instruction	ns:			
Par	t V Compliance Questions										
	•				Yes	No					
10 a	During the plan year: Was there a failure to transmit to the plan any participant contributions within the time period described in			1	162	No Amount					
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	ıciary Corı	rection Program)	10a		X					
D	on line 10a.)	`	•	10b		X					
				10c		Χ				_	
	· · · · · · · · · · · · · · · · · · ·			100						_	
d	or dishonesty?			10d		X					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all										
	instructions.)			10e		X					
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of vear e	end.)	10g		X				_	
h		(See instru	uctions and 29 CFR	10h		Х					
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	ne require	d notice or one of the	10ii							
Part		1-0		101							
11	Is this a defined benefit plan subject to minimum funding requirem							П Усс	п.	ام	
	5500) and line 11a below)							Yes		10	
	Enter the unpaid minimum required contribution for current year fr		,			11a				_	
12	Is this a defined contribution plan subject to the minimum funding			or se	ction	302 of	ERISA?	Yes	X N	10	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,					,		1.0		_	
	If a waiver of the minimum funding standard for a prior year is being ranting the waiver.		Mon		, and (enter th Day		letter ru ear	ling		
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	•	•		ı	46:	1				
b	Enter the minimum required contribution for this plan year					12b					

Page	3 -	. 1	
гаус	J		

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?	X	es No			
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a			0	
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the country of the PBGC?	control		X Yes	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.)	:0				
1	3c(1) Name of plan(s):	3 c(2) El	N(s)	13c(3)	PN(s)	
Part	VIII Trust Information (optional)					
14a Name of trust			14b Trust's EIN			

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor 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).

2013

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public

Pension Benefit Guaranty Corporatio	Complete all entries in ac	cordance with the instructions to the Form 5	500-SF.
	rt Identification Information	01/01/2014 and ending	
For calendar plan year 2013 or	05/31/2014		
A This return/report is for:	X a single-employer plan	r) a one-participant plan	
B This return/report is:			
	months)		
C Check box if filing under:	Form 5558	automatic extension	DFVC program
	special extension (enter desc	ription)	
Part II Basic Plan In	formation—enter all requested in	formation	
1a Name of plan			1b Three-digit
MARTIN LAW OFFICES	plan number		
			(PIN): P
			1c Effective date of plan 07/01/2008
2a Plan soonsor's name and	address: include room or suite numbe	er (employer, if for a single-employer plan)	2b Employer Identification Number
MARTIN LAW OFFICES		or (employor, in lot a amagia complety at plant)	(EIN) 61-1161684
			2c Sponsor's telephone number
167 WEST MAPLE STR	EET		606-349-6171
			2d Business code (see instructions)
SALYERSVILLE	KY 41465-965		541110
3a Plan administrator's name	استا	sor Name Same as Plan Sponsor Address	3b Administrator's EIN
MARTIN LAW OFFICES	, PSC		3c Administrator's telephone number
			606-349-6171
167 WEST MAPLE STR	EET		000-343-0171
SALYERSVILLE	KY 41465-9651		
		the last return/report filed for this plan, enter the	4b EIN
a Sponsor's name	number from the last return/report.		4c PN
	ts at the heginging of the plan year		
			5b 0
		the plan year (defined benefit plans do not	5c 0
		ligible assets? (See instructions.)	
	- · ·	t of an independent qualified public accountant ((IQPA)
under 29 CFR 2520.104-4	6? (See instructions on waiver eligib	ility and conditions.)	X Yes No
		annot use Form 5500-SF and must instead us	
C If the plan is a defined ber	efit plan, is it covered under the PBG	C insurance program (see ERISA section 4021))? Yes No Not determined
Caution: A penalty for the lat	e or incomplete filing of this return	n/report will be assessed unless reasonable c	cause is established.
Under penalties of perjury and	other penalties set forth in the instruc	ctions, I declare that I have examined this return/	report, including, if applicable, a Schedule
SB or Schedule MB completed	and signed by an enrolled actuary, a	is well as the electronic version of this return/rep	ort, and to the best of my knowledge and
belief, it is true, correct, and co	mpiere.		
SIGN Lule /	Market 1	12-2-1- TODD MARTIN	
HERE Signature of plan	administrator		vidual signing as plan administrator
SIGN 20	hell	13-2-14 TODD MARTIN	
HERE		· · · · · · · · · · · · · · · · · · ·	vidual signing as employer or plan sponsor
	lloyer/plan sponsor name, if applicable) and address; in	clude room or suite number (optional)	Preparer's telephone number (optional)
	. ,		
			<u> </u> .
			and the second of the second o

Pai	t III Financial Information						
7	Plan Assets and Liabilities (a) Beginning of Y			3 r			(b) End of Year
a	Total plan assets	ets			78		0
b_	Total plan liabilities	otal plan liabilities					
C	Net plan assets (subtract line 7b from line 7a)	7c	!	5827	78		0
8	Income, Expenses, and Transfers for this Plan Year (a) Amount						(b) Total
	Contributions received or receivable from: (1) Employers						• • • • • • • • • • • • • • • • • • • •
	(2) Participants	8a(2)					
	(3) Others (including rollovers)						
	Other income (loss)	8b		-19)3		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		-			-193
	Benefits paid (including direct rollovers and insurance premiums						······································
	to provide benefits)	8d		5808	15		
	Certain deemed and/or corrective distributions (see instructions)	8e					
f	Administrative service providers (salaries, fees, commissions)	8f			1		
<u>g</u>	Other expenses	8g					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					58085
	Net income (loss) (subtract line 8h from line 8c)	- 8i					-58278
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 2E 2G 2J 3D	feature co	des from the List of Plan Chara	acteris	tic Co	des in	the instructions:
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan Charac	cterist	ic Cod	les in t	he 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)					х	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		х	
C	Was the plan covered by a fidelity bond?		*****	10c		Х	
d	Did the plan have a loss, whether or not reimbursed by the plan's	fidelity bo	nd, that was caused by fraud				. *************************************
	or dishonesty? Were any fees or commissions paid to any brokers, agents, or oth			10d		Х	
•	insurance service, or other organization that provides some or all instructions.)	of the ben	efits under the plan? (See	10e		х	
	Has the plan falled to provide any benefit when due under the pla					х	
				10f			
<u>g</u>			· · · · · · · · · · · · · · · · · · ·	10g		Х	
n	If this is an individual account plan, was there a blackout period? 2520.101-3.)	· 		10h		х	
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			
Part	VI Pension Funding Compliance						
11	is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "	Yes," see instructions and com	plete	Sched	tule SE	3 (Form
11a	Enter the unpaid minimum required contribution for current year fr					11a	
12	Is this a defined contribution plan subject to the minimum funding						ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,		·····				
а	If a walver of the minimum funding standard for a prior year is being ranting the walver.	ng amortiz	ed in this plan year, see instruc		and e	enter th	ne date of the letter ruling Year
if	you completed line 12a, complete lines 3, 9, and 10 of Schedul						
	Enter the minimum required contribution for this plan year		······································			12b	

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C	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					
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Π	Yes	No	П	N/A
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?	X	Yes	□ N	0		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a					(
d						es [
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.)	to					
1	3c(1) Name of plan(s):	3c(2) E	iN(s		13c	(3) PI	N(s)
					1		
					+		
	•				4		
Dord	VIII Trust Information (entional)						

14a Name of trust

14b Trust's EIN