## 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

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

Revenue Code (the Code).

OMB Nos. 1210-0110

1210-0089

2014

This Form is Open to Public Inspection

Part I		<u>rt Identification Informatio</u>	า						
For calen	dar plan year 2014 or	fiscal plan year beginning 01/01/2	2014	and ending 12/3	31/2014				
a single-employer plan a multiple-employer plan (not multiemployer A This return/report is for: of participating employer information in accordance)					-				
		a one-participant plan	a foreign plan						
<b>B</b> This re	turn/report is	the first return/report	the final return/report						
		an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)				
C Check	box if filing under:	Form 5558	automatic extension		DFVC pr	ogram			
		special extension (enter desc	cription)						
Part II	Basic Plan Inf	formation—enter all requested in	nformation						
1a Name					<b>1b</b> Three-digit				
JAMES A.	BENNETT, D.D.S., P.	A. PROFIT SHARING PLAN			plan numbe				
				-	(PN) 1c Effective da	to of plan			
						1/01/2001			
<b>2a</b> Plan JAMES A. E	sponsor's name and a BENNETT, D.D.S., P.	address; include room or suite num A.	ber (employer, if for a single	e-employer plan)		lentification Number 4-0617961			
300 DEACH	ITREE STREET					elephone number 1-774-8309			
UNION, MS					2d Business co	ode (see instructions)			
3a Plan	administrator's name	and address Same as Plan Spor	nsor		<b>3b</b> Administrate				
	BENNETT, D.D.S., P.	·	ACHTREE STREET		64-0617961				
0, 20 , 2			MS 39365		<b>3c</b> Administrate	or's telephone number			
						1-774-8309			
4 If the	name and/or EIN of t	he plan sponsor has changed since	the last return/report filed	for this plan, optor the	<b>4b</b> EIN				
nam	e, EIN, and the plan n	number from the last return/report.	e the last return/report filed	ioi triis piari, eriter trie					
	sor's name	to at the headers' and the also come			4c PN				
_		ts at the beginning of the plan year		-	5a	1			
		ts at the end of the plan year		-	5b	1			
comp	olete this item)	h account balances as of the end o			5c	1			
<b>d(1)</b> To	otal number of active p	participants at the beginning of the p	olan year		5d(1)	1			
<b>d(2)</b> To	otal number of active p	participants at the end of the plan ye	ear		5d(2)	1			
		terminated employment during the		nefits that were	5e				
Caution:	A penalty for the lat	e or incomplete filing of this retu	rn/report will be assessed	l unless reasonable cau	se is established				
Under per SB or Sch	nalties of perjury and	other penalties set forth in the instru and signed by an enrolled actuary,	uctions, I declare that I have	e examined this return/rep	ort, including, if ap	oplicable, a Schedule			
SIGN		d/valid electronic signature.	03/10/2015	JAMES A. BENNETT,	D.D.S.				
HERE	Signature of plan	Signature of plan administrator		Enter name of individu	e of individual signing as plan administrator				
SIGN									
HERE	Signature of emp	loyer/plan sponsor	Date	Enter name of individu	ual signing as emp	lover or plan sponsor			
Preparer's		name, if applicable) and address (				one number (optional)			

	Form 5500-SF 2014		Page <b>2</b>								
b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lif you answered "No" to either line 6a or line 6b, the plan cannot be a considerable with the considerable with th	an indeper and condit	ndent qualified public accounta	int (IQ	PA)				<u>.</u>	es [	No No
C	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA section 40	21)?		Yes	No	_ N	lot de	ermi	ned
Par	t III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) E	nd of	Year		
a	Total plan assets	7a	503	383					5	0383	
b	Total plan liabilities	7b		0						0	
	Net plan assets (subtract line 7b from line 7a)	7c	503	383	_				5	0383	
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(i	) Tot	al		
	Contributions received or receivable from: (1) Employers	8a(1)		0							
	(2) Participants	8a(2)		0							
	(3) Others (including rollovers)			0							
b	Other income (loss)	8b		0							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								0	1
	Benefits paid (including direct rollovers and insurance premiums	٥٦		0							
	o provide benefits)  Certain deemed and/or corrective distributions (see instructions)	8d 8e		0							
	Administrative service providers (salaries, fees, commissions)	8f		0							
	Other expenses	8g		0							
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								0	
	Net income (loss) (subtract line 8h from line 8c)	8i								0	
j	Transfers to (from) the plan (see instructions)	8j		0							
9a b	If the plan provides pension benefits, enter the applicable pension 2A 2E 2J 2K 3D  If the plan provides welfare benefits, enter the applicable welfare fe										
Part	V Compliance Questions										
10	V Compliance Questions  During the plan year:				Yes	No			moun		
	Was there a failure to transmit to the plan any participant contribution	tions within	n the time period described in		100	110			illoui		
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Corr	ection Program)	10a		X					
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X					
С	Was the plan covered by a fidelity bond?			10c	X					25	50000
d	Did the plan have a loss, whether or not reimbursed by the plan's 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.)	of the ben	efits under the plan? (See	10e		X					
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	nd.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)					X					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i							
Part											
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Y	es	No
11a	Enter the unpaid minimum required contribution for current year fr					11a					
12	Is this a defined contribution plan subject to the minimum funding					302 of	ERISA'	?	Y	es 🔀	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,										
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and e	enter tl Day			letter ear _	rulin	g 

	Form 5500-SF 2014 Page <b>3</b> - 1				
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?	X	Yes N	lo	
	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 of the PBGC?	control		Yes	s 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) E	IN(s)	13c(3	<b>B)</b> PN(s)

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

## 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

2014

This Form is Open to Public Inspection

For calenda	Annual Report	Identification Information						
TOI Calellua	ar plan year 2014 or fi	scal plan year beginning	01/01/2014	and ending	12/31/20	)14		
A This return/report is for:  a multiple-employer plan (not multiemployer) (Filers checking this box must attach a of participating employer information in accordance with the form instructions)								
_		a one-participant plan	a foreign plan					
<b>B</b> This retu	rn/report is	the first return/report	the final return/report					
		an amended return/report	a short plan year return	report (less than 12 mc	onths)			
C Check box if filing under:  Form 5558  automatic extension  DFVC programmed								
		i						
Part II		ormation—enter all requested info	rmation		4b There state			
1a Name of plan  JAMES A. BENNETT, D.D.S., P.A. PROFIT SHARING PLAN					<b>1b</b> Three-digit plan number (PN) ▶	001		
					1c Effective date 01/01/20			
	consor's name and ac	ddress; include room or suite number . D.S., P.A.	(employer, if for a single-e	employer plan)	<b>2b</b> Employer Ide (EIN) 64-0	ntification Number 617961		
					2c Sponsor's te			
300 PE	ACHTREE STREE	T			601-774-			
UNION		MS 39365			621210	le (see instructions)		
3a Plan a	dministrator's name a	nd address Same as Plan Sponso	or.		3b Administrator			
JAMES A	A. BENNETT, D	.D.S., P.A.			3c Administrator's telephone number			
300 PEA	ACHTREE STREE	Т			601-774-	8309		
UNION	// FIN 64	MS 39365	and the street was been set filled for	this plan enter the	4b EIN			
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.								
9 30 30 30 40 40 40 40 40 40 40 40 40 40 40 40 40	CONTRACTOR				Ac DN			
a Spons	or's name	ımber from the last return/report.			4c PN	1		
a Spons	or's name number of participants	umber from the last return/report. s at the beginning of the plan year			5a	1		
<ul><li>a Spons</li><li>5a Total r</li><li>b Total r</li></ul>	or's name number of participants number of participants	s at the beginning of the plan years at the end of the plan year			5a 5b	1 1		
<ul><li>a Sponso</li><li>5a Total r</li><li>b Total r</li><li>c Number complete</li></ul>	or's name number of participants number of participants er of participants with ete this item)	s at the beginning of the plan year s at the end of the plan year account balances as of the end of the	ne plan year (defined benef	it plans do not	5a 5b 5c			
<ul><li>a Sponso</li><li>5a Total r</li><li>b Total r</li><li>c Number complete</li></ul>	or's name number of participants number of participants er of participants with ete this item)	s at the beginning of the plan year s at the end of the plan year account balances as of the end of the	ne plan year (defined benef	it plans do not	5a 5b 5c 5d(1)	1 1		
a Sponso  5a Total r  b Total r  c Number completed(1) Total	or's name number of participants number of participants er of participants with ete this item) al number of active pa	s at the beginning of the plan year s at the end of the plan year account balances as of the end of the	ne plan year (defined benef	it plans do not	5a 5b 5c	1		
a Spons  5a Total r  b Total r  c Numb  comple  d(1) Total  d(2) Total  e Numbe	or's name number of participants number of participants er of participants with ete this item) al number of active participants or of participants that the	s at the beginning of the plan years at the end of the plan year	ne plan year (defined benef n year	it plans do not	5a 5b 5c 5d(1)	1 1		
a Spons  5a Total r  b Total r  c Number  comple  d(1) Total  d(2) Total  e Number  less the	or's name number of participants er of participants with ete this item) al number of active pa al number of active pa r of participants that the an 100% vested	s at the beginning of the plan year account balances as of the end of the plan year detection accounts at the beginning of the plan articipants at the end of the plan year derminated employment during the plan or incomplete filing of this return/	ne plan year (defined benefin yearan year with accrued benefin year will be assessed u	it plans do not its that were	5a 5b 5c 5d(1) 5d(2) 5e se is established.	1 1 1 1 0		
a Spons  5a Total r  b Total r  c Number  comple  d(1) Total  d(2) Total  e Number  less the  Caution: A  Under pena SB or Sche	or's name number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested a penalty for the late atties of perjury and of edule MB completed a	art the beginning of the plan year	ne plan year (defined benefin yearan year with accrued benefin year will be assessed upons, I declare that I have e	it plans do not its that were inless reasonable cau	5a 5b 5c 5d(1) 5d(2) 5e se is established. Fort, including, if approximately	1 1 1 1 1 0 policable, a Schedule		
a Spons  5a Total r  b Total r  c Number  completed (1) Total  d (2) Total  e Number  less the  Caution: A  Under pena  SB or Schele  belief, it is the	or's name number of participants number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested a penalty for the late alties of perjury and o	art the beginning of the plan year	ne plan year (defined benefin year	it plans do not its that were inless reasonable cau	5a 5b 5c 5d(1) 5d(2) 5e se is established. Fort, including, if apply, and to the best of	1 1 1 1 1 0 policable, a Schedule		
a Sponsi  5a Total r  b Total r  c Number  completed (1) Total  d (2) Total  e Number  less the  Caution: A  Under pena  SB or Sche  belief, it is to	or's name number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested a penalty for the late atties of perjury and of edule MB completed a	s at the beginning of the plan year	ne plan year (defined benefin year	it plans do not its that were inless reasonable cau examined this return/report,	5a 5b 5c 5d(1) 5d(2) 5e se is established. port, including, if app, and to the best of	1 1 1 0 colicable, a Schedule my knowledge and		
a Spons  5a Total r  b Total r  c Number completed (1) Total  d (2) Total  e Number less the  Caution: A  Under pena SB or Sche belief, it is to  SIGN HERE	or's name number of participants number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested penalty for the late latties of perjury and of dule MB completed a true, correct, and com	s at the beginning of the plan year	ne plan year (defined benefin year with accrued benefin year will be assessed upons, I declare that I have es well as the electronic vers	it plans do not  its that were  inless reasonable cau examined this return/rep ion of this return/report,  JAMES A. BENNE	5a 5b 5c 5d(1) 5d(2) 5e se is established. Fort, including, if app, and to the best of extending the second to the best of extending as plan and signing as plan and s	1 1 1 0 colicable, a Schedule my knowledge and		
a Spons  5a Total r  b Total r  c Number completed (1) Total  d (2) Total  e Number less the  Caution: A  Under pena SB or Schebellef, it is the  SIGN HERE	or's name number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested  penalty for the late atties of perjury and or edule MB completed a true, correct, and com  Signature of plan a	at the beginning of the plan year	ne plan year (defined benefin year	it plans do not  its that were  inless reasonable cau examined this return/report,  JAMES A. BENNE  Enter name of individu  JAMES A. BENNE  Enter name of individu	5a 5b 5c 5d(1) 5d(2) 5e se is established. Fort, including, if app, and to the best of ETT, D.D.S. FILLIAL Signing as plan as ETT, D.D.S. FILLIAL Signing as employed as employed.	1 1 1 0 olicable, a Schedule my knowledge and administrator		
a Spons  5a Total r  b Total r  c Number  completed (1) Total  d (2) Total  e Number  less the  Caution: A  Under pena  SB or Schebelief, it is the  SIGN  HERE	or's name number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested  penalty for the late atties of perjury and or edule MB completed a true, correct, and com  Signature of plan a	at the beginning of the plan year	ne plan year (defined benefin year	it plans do not  its that were  inless reasonable cau examined this return/report,  JAMES A. BENNE  Enter name of individu  JAMES A. BENNE  Enter name of individu	5a 5b 5c 5d(1) 5d(2) 5e se is established. Fort, including, if app, and to the best of ETT, D.D.S. FILLIAL Signing as plan as ETT, D.D.S. FILLIAL Signing as employed as employed.	1 1 1 1 0 colicable, a Schedule my knowledge and		
a Spons  5a Total r  b Total r  c Number completed (1) Total  d (2) Total  e Number less the  Caution: A  Under pena SB or Schebellef, it is the  SIGN HERE	or's name number of participants er of participants with ete this item) al number of active pa al number of active pa or of participants that the an 100% vested  penalty for the late atties of perjury and or edule MB completed a true, correct, and com  Signature of plan a	at the beginning of the plan year	ne plan year (defined benefin year	it plans do not  its that were  inless reasonable cau examined this return/report,  JAMES A. BENNE  Enter name of individu  JAMES A. BENNE  Enter name of individu	5a 5b 5c 5d(1) 5d(2) 5e se is established. Fort, including, if app, and to the best of ETT, D.D.S. FILLIAL Signing as plan as ETT, D.D.S. FILLIAL Signing as employed as employed.	1 1 1 0 olicable, a Schedule my knowledge and administrator		

	Form 5500-SF 2014		rage Z							
6a	Were all of the plan's assets during the plan year invested in eligible	e assets?	(See instructions.)					X	Yes	No
b	Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility a							X	Yes	No
	If you answered "No" to either line 6a or line 6b, the plan cannot									
С	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA section 40	21)?		Yes	No [	Not	detern	nined
Pai	t III Financial Information		-							
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End	of Ye		
a	Total plan assets	7a	5	5038						50383
	Total plan liabilities									0
	Net plan assets (subtract line 7b from line 7a)	7c		5038	3					50383
	Income, Expenses, and Transfers for this Plan Year  Contributions received or receivable from:		(a) Amount			weenstern	(b)	Total		
а	(1) Employers	8a(1)			0		v			
	(2) Participants	8a(2)			0					
	(3) Others (including rollovers)	8a(3)			0					
b	Other income (loss)	8b			0					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			-					0
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0					
е	Certain deemed and/or corrective distributions (see instructions)	8e			0					
f	Administrative service providers (salaries, fees, commissions)	8f			0					
g	Other expenses	8g			0					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								0
i	Net income (loss) (subtract line 8h from line 8c)	8i								0
j	Transfers to (from) the plan (see instructions)	8j			0					
	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension	feature co	odes from the List of Plan Chara	acteris	tic Co	des in	the instru	ctions		
b	2A 2E 2J 2K 3D  If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	les from the List of Plan Charac	terist	ic Cod	es in t	he instruc	tions:		
										_
Par	V Compliance Questions									
10	During the plan year:	1			Yes	No		Am	ount	
а	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)			10a	1	Χ				
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		Х				
С				10c	Х		The same of the same		-2	50000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?		11	10d		Х				
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all	er person	s by an insurance carrier,			.,				
	instructions.)			10e		X	-			
f	Has the plan failed to provide any benefit when due under the plan			10f						
g				10g		Х				
	If this is an individual account plan, was there a blackout period? (2520.101-3.)			10h		X				
, i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	No. 10		10i					11	
Part										
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Yes	No
_11a	Enter the unpaid minimum required contribution for current year fr	om Sched	dule SB (Form 5500) line 39			11a		T -		
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of the Code	or se	ction	302 of	ERISA?		Yes	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,						L			
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	_			and e	enter th Day	ne date of	the le Yea		ing

	F	orm 5500-SF 2014	Page <b>3 -</b>							
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.										
b	Enter	r the minimum required contribution for this plan year					12b			
С	Enter	r the amount contributed by the employer to the plan for this pl	an year				12c			
d		ract the amount in line 12c from the amount in line 12b. Enter t tive amount)					12d			
е	Will th	he minimum funding amount reported on line 12d be met by th	ne funding deadline?					Yes	No	N/A
Part	VII	Plan Terminations and Transfers of Assets								
13a	Has a	a resolution to terminate the plan been adopted in any plan year?.					Х	Yes No		
	If "Ye	es," enter the amount of any plan assets that reverted to the en	nployer this year				13a			0
<b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?								Yes	X No	
С		ring this plan year, any assets or liabilities were transferred from h assets or liabilities were transferred. (See instructions.)	m this plan to another	plan(	(s), ider	tify the plan(s	to			
1	3c(1)	Name of plan(s):	7 ,7				13c(2) E	IN(s)	13c(3)	PN(s)
Part	VIII	Trust Information (optional)								
14a Name of trust					14b 1	rust's EIN				
									3	