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.

2014

4c PN

5a

5b

5c

5d(1)

5d(2)

5e

This Form is Open to Public Inspection

OMB Nos. 1210-0110

1210-0089

Annual Report Identification Information For calendar plan year 2014 or fiscal plan year beginning and ending X a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list A This return/report is for: of participating employer information in accordance with the form instructions) a one-participant plan a foreign plan the final return/report **B** This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) Form 5558 DFVC program automatic extension C Check box if filing under: special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan **1b** Three-digit LOUISVILLE DISTILLING COMPANY 401(K) PLAN plan number (PN) ▶ 001 1c Effective date of plan 01/01/2014 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) **2b** Employer Identification Number LOUISVILLE DISTILLING COMPANY (EIN) 27-1937253 Sponsor's telephone number 502-544-5897 333 EAST MAIN STREET Business code (see instructions) LOUISVILLE, KY 40202 312140 **3a** Plan administrator's name and address XSame as Plan Sponsor. Administrator's EIN **3c** Administrator's telephone number 4b EIN If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Total number of participants at the beginning of the plan year

Number of participants with account balances as of the end of the plan year (defined benefit plans do not

d(2) Total number of active participants at the end of the plan year.....

e Number of participants that terminated employment during the plan year with accrued benefits that were

b Total number of participants at the end of the plan year.....

Under penalties of perjury and other penalties set forth in the instructions, 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, as well as the electronic version of this return/report, and to the best of my knowledge and belief it is true, correct, and complete

belief, it is t	true, correct, and complete.							
SIGN HERE	Filed with authorized/valid electronic signature.	06/29/2015	KEVIN SACHS					
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator					
SIGN								
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan s					
Preparer's name (including firm name, if applicable) and address (include		oom or suite number	r) (optional)	Preparer's telephone number (optional)				

name, EIN, and the plan number from the last return/report.

a Sponsor's name

less than 100% vested.

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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 sunder 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 fit the plan is a defined benefit plan, is it covered under the PBGC in	an indeper and condit ot use Fo	ndent qualified public accounta ions.) rm 5500-SF and must instead	nt (IQ	PA) Form	5500.		Пк	X Ye	es	No No
Par				, .				<u> </u>			
			(a) Denimina of Ven	_			/b) F		V		
-	Plan Assets and Liabilities	7-	(a) Beginning of Yea	ır			(b) E	na ot		1648	
	Fotal plan assets	7a			-				<u> </u>	1040	
	Fotal plan liabilities	7b		0					3	1648	
	Net plan assets (subtract line 7b from line 7a)	7c	(-) A		-			\ T - 1		10 10	
	ncome, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(D) Tot	aı		
	1) Employers	8a(1)									
	2) Participants	8a(2)	313	393							
	3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	2	255							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							3	1648	
d	Benefits paid (including direct rollovers and insurance premiums										
	o provide benefits)	8d									
e_	Certain deemed and/or corrective distributions (see instructions)	8e									
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f									
g	Other expenses	8g									
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								0	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							3	1648	
j	Transfers to (from) the plan (see instructions)	8j									
	If the plan provides pension benefits, enter the applicable pension to 2E 2F 2G 2J 2K 2T 3D If the plan provides welfare benefits, enter the applicable welfare fellows V Compliance Questions										
10	During the plan year:				Yes	No		Α	moun	t	
a b	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	iciary Cor	rection Program)	10a		Χ					
	on line 10a.)			10b		X					
С	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 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	end.)	10g		X					
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instru	uctions and 29 CFR	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 2520.101			10i							
Part	VI Pension Funding Compliance										
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)								Ye	es	No
11a	Enter the unpaid minimum required contribution for current year from	om Sched	lule SB (Form 5500) line 39			11a					
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ction 3	302 of	ERISA?	·	Ye	es X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applic	able.)								
а	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	-			, and e	enter th Day			letter ear	ruling	3

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 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 negative amount)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g 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 the	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		Yes X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		13c(2) EI	N(s)	13c(3) 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

Part I Annual Repo	t Identification Information									
For calendar plan year 2014 or		1/01/2014	and ending	12/31	L/2014					
A This return/report is for:	x a single-employer plan	of participating emplo		ver) (Filers checking this box must attach a lecordance with the form instructions)						
	a one-participant plan	a foreign plan								
B This return/report is	X the first return/report	the final return/report								
	an amended return/report	a short plan year retur	n/report (less than 12 m	ess than 12 months)						
C Check box if filling under:	Form 5558	automatic extension		DFVC	C program					
	special extension (enter description	1)	÷,							
	I and	······································								
	ormation—enter all requested information	ation		1b Three-d	114					
1a Name of plan Louisville Distilling Company 401(k) Plan					mber 001					
		1c Effective 01/01								
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Louisville Distilling Company					er Identification Number 7-1.937253					
DDG Took Males Character				Transfer and A market transfer	r's telephone number					
333 East Main Stree Suite 220	et .				44-5897					
Louisville	KY 40202			20 Busines:	s code (see instructions)					
	and address XSame as Plan Sponsor.			3b Administrator's EIN						
ou i fail autimiotrator o name i	and address Double as I fair oponsor.			To reministrator o Env						
				3c Administrator's telephone number						
4 If the name and/or EIN of t	or this plan, enter the	4b EIN								
name, EIN, and the plan n	umber from the last return/report.	estat a vi a la cala la comita e de								
a Sponsor's name				4c PN						
2	s at the beginning of the plan year				8					
	s at the end of the plan year			5b	14					
complete this Item)	account balances as of the end of the p			5c	4					
d(1) Total number of active p	articipants at the beginning of the plan ye	аг		5d(1)	8					
d(2) Total number of active p	articlpants at the end of the plan year			5d(2)	14					
TO A STATE OF THE PROPERTY OF MARKET	terminated employment during the plan y		fits that were	5e	0					
Caution: A penalty for the late	or incomplete filing of this return/rep	ort will be assessed	unless reasonable cau	ıse is establisi	ned.					
Under penalties of perjury and of SB or Schedule MB completed bellef, it is true, collect, and cor	other penalties set forth in the instructions and signed by an enrolled actuary, as we holete	, I declare that I have Il as the electronic ver	examined this return/re sion of this return/report	port, including, i , and to the bes	f applicable, a Schedule st of my knowledge and					
	Niere.	1	KEVIN SACHS							
HERE Signature of Alan		Date (0-15-15	Enter name of individ	ual eigning as n	lan administrator					
	anninistrator	Date W 17 13	KEVIN SACHS	uai signing as p	ilan administrator					
SIGN // NO	0~	- 1 - 15 - 15								
Signature or empi	oyer/plan sponsor name, if applicable) and address (include	Date () 1)			employer or plan sponsor ephone number (optional)					
Lichard 2 Hanid (Highania Hill)	marie, ii applicable) and address (include	Toom or duite number	, , (opuonal)	, ropardi o ten	opone nambor (optional)					
*										
				l	1					

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	A Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								
^	If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined								
		isurance p	rogram (see ERISA section 40	J21) r		res	1140 ∏	Not determined	
Pa	rt III Financial Information	1	T					12002.00	
7_	Plan Assets and Liabilities		(a) Beginning of Yea	ar	- -		(b) End		
a	Total plan assets	7a			-			31648	
b	Total plan liabilities	7b			_				
	Net plan assets (subtract line 7b from line 7a)	7c			0			31648	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount			(b) Total			
а	Contributions received or receivable from: (1) Employers	8a(1)	e e e e e e e e e e e e e e e e e e e						
	(2) Participants	8a(2)		3139	3	architecture (Charles			
	(3) Others (including rollovers)	8a(3)							
b	Olher income (loss)	8b		25	55			***************************************	
-	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			_	*****		31648	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d							
e	Certain deemed and/or corrective distributions (see instructions)	8e					*****************		
f	Administrative service providers (salaries, fees, commissions)	8f			1				
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						0	
ī	Net income (loss) (subtract line 8h from line 8c)	81		-				31648	
j	Transfers to (from) the plan (see instructions)	81							
Pai	t IV Plan Characteristics	4				***********		ul la la bandala un la cur i se consegue de la cure	
-	If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2T 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in th	e instruct	ons:	
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the List of Plan Charac	cteristi	ic Cod	es in the	instruction	ns:	
								,	
Par	Part V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
	Was there a fallure to transmit to the plan any participant contribu- 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ciary Corr	ection Program)	10a		Х		W	
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?			1Dc		X			
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		х			
е	Were any fees or commissions pald to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	er persons of the ben	s by an insurance carrier, efits under the plan? (See	10e		х			
f	Has the plan falled to provide any benefit when due under the plan	n?		10f		х		20 20 20 20 20	
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	nd.)	10g		Х			
	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR			128					
				10h		х			
i	2520.101-3.) If 10h was answered "Yes," check the box if you either provided the	ne required	I notice or one of the	10h 10i		х			
·	2520.101-3.) 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 required	I notice or one of the			Х			
Part 11	2520.101-3.) If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10. VI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirem.	ne required	I notice or one of the	10ī		ule SB (Yes No	
Part 11	2520.101-3.) If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101 VI Pension Funding Compliance	ne required	I notice or one of the	10i plete		ule SB (Yes No	
Part 11	2520.101-3.) If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10. VI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ne required 1-3ents? (If "\	I notice or one of the /es," see instructions and com	10ī plete		lule SB (Yes No	
Part 11 11a 12	2520.101-3.) If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10. VI Pension Funding Compliance Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below) Enter the unpaid minimum required contribution for current year for	ents? (If "\ om Sched requireme	I notice or one of the /es," see Instructions and com ule SB (Form 5500) line 39 ints of section 412 of the Code able.)	10i plete	ction :	ule SB (RISA7	Yes X No	

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lf :	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500),	and sk	(ip	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 negative amount)		-			12d				
е	Will the minimum funding amount reported on line 12d be met by the funding deadline	?					Y	es	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	X No		
***************************************	If "Yes," enter the amount of any plan assets that reverted to the employer this year					13a	T			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to anot of the PBGC?								Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to anoth which assets or liabilities were transferred. (See Instructions.)									
1	3c(1) Name of plan(s):				1	13c(2) E	EIN(s)		13c(3) PN(s)
Part	VIII Trust Information (optional)									
14a	Name of trust					14b 7	rust's	EIN		