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).

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 Repor	t Identification Information	iooor danoo wan ano n							
		fiscal plan year beginning 01/01/20	14	and ending 12	2/31/2014					
		X a single-employer plan		r plan (not multiemployer)						
A This re	turn/report is for:			oloyer information in accor	dance with the form	instructions)				
		a one-participant plan	a foreign plan							
B This ret	urn/report is	the first return/report	the final return/repo							
		an amended return/report	a short plan year re	turn/report (less than 12 m	nonths)					
C Chack	box if filing under:	Form 5558	automatic extension	n	DFVC pro	gram				
• Officer	box ii iiiiiig diidei.	special extension (enter descri	ption)							
Part II	Pasia Blan Inf	ormation—enter all requested info								
_	1	offilation—enter all requested into	ormation		1b Three-digit					
1a Name of plan EUGENE C TENNEY PROFIT SHARING PLAN REINSTATED 1/1/93										
					(PN) •	002				
					1c Effective date	•				
22 Dian a	nanaar'a nama and a	address; include room or suite numbe	r (ampleyer if for a sin-	wlo ampleyer plan)	-	/01/1993				
EUGENE C		laaress, include room of saite nambe	i (employer, ii ior a sin	gie-employer plan)		entification Number -0846436				
					(=)					
LAW OFFICI	E OF EUGENE C TE	NNEY LAW OFF	ICE OF EUGENE C TE	NNEY	2c Sponsor's telephone number 716-853-1887					
5 NIAGARA BUFFALO, N			RA SQUARE), NY 14202		2d Business code (see instructions)					
					541110					
3a Plan a	dministrator's name	and address XSame as Plan Spons	or.		3b Administrator's EIN					
					3c Administrator's telephone number					
4 16.11	.,				41					
		he plan sponsor has changed since t umber from the last return/report.	he last return/report file	d for this plan, enter the	4b EIN					
	or's name				4c PN					
5a Total	number of participan	ts at the beginning of the plan year			5a	13				
b Total	number of participan	ts at the end of the plan year			5b	13				
		n account balances as of the end of t			5c					
	,	and the sector of the characteristic and the sector				11				
u(1) 10t	ai number of active p	articipants at the beginning of the pla	an year		5d(1)	9				
d(2) Tot	al number of active p	participants at the end of the plan yea	r		5d(2)	9				
		terminated employment during the pl		enefits that were	5e	0				
		e or incomplete filing of this return		ed unless reasonable ca	use is established.					
Under pen	alties of perjury and	other penalties set forth in the instruc	tions, I declare that I ha	ve examined this return/re	port, including, if app					
	edule MB completed true, correct, and cor	and signed by an enrolled actuary, as	s well as the electronic	version of this return/repor	t, and to the best of	my knowledge and				
SIGN		d/valid electronic signature.								
HERE				F						
	Signature of plan	administrator	Date	Enter name of individ	lual signing as plan a	administrator				
SIGN HERE										
		loyer/plan sponsor	Date	Enter name of individ						
Preparer's	name (including firm	name, if applicable) and address (inc	clude room or suite nun	nber) (optional)	Preparer's telepho	ne number (optional)				

	Form 5500-SF 2014		Page 2							
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 cunder 29 CFR 2520.104-46? (See instructions on waiver eligibility a figure answered "No" to either line 6a or line 6b, the plan cannot the plan cannot the plan is in a content of the plan in the plan in the plan is the plan in the plan in the plan in the plan is the plan in the plan is the plan in the plan	an indepe and condit ot use Fo	ndent qualified public accounta tions.) orm 5500-SF and must instead	nt (IQ d use	PA) Form	5500.		X	es [No No
	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA section 40	21)? .		Yes	No	Not de	etermin	ied
Par -					1					
	Plan Assets and Liabilities	_	(a) Beginning of Yea				(b) End		72779	
	Total plan assets	7a	5576	50	+			3	12119	
	Fotal plan liabilities	7b	5378	30				5	72779	
	Net plan assets (subtract line 7b from line 7a)ncome, Expenses, and Transfers for this Plan Year	7c					(b) T		2110	
	Contributions received or receivable from:		(a) Amount				(b) T	otai		
	1) Employers	8a(1)								
(2) Participants	8a(2)								
	3) Others (including rollovers)	8a(3)								
b_	Other income (loss)	8b	349	966						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						:	34966	
	Benefits paid (including direct rollovers and insurance premiums o provide benefits)	8d								
	Certain deemed and/or corrective distributions (see instructions)	8e								
	Administrative service providers (salaries, fees, commissions)	8f								
	Other expenses	8g		17						
	Fotal expenses (add lines 8d, 8e, 8f, and 8g)	8h							17	
	Net income (loss) (subtract line 8h from line 8c)	8i						;	34949	
	Fransfers to (from) the plan (see instructions)	8j								
Par	IV Plan Characteristics	ی								
	If the plan provides pension benefits, enter the applicable pension of 2E 2G 2R 3B If the plan provides welfare benefits, enter the applicable welfare fellows Compliance Questions									
10	During the plan year:				Yes	No		Amou	nt	
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Cor	rection 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				
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		Χ				
e	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 ber	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	end.)	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	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					X				
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)								es	No
11a	Enter the unpaid minimum required contribution for current year from	om Sched	dule SB (Form 5500) line 39			11a		1		
12	Is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of the Code	or se	ction 3	302 of	ERISA?	١	′es X	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 bein granting the waiver.	-			and e	enter th Day		he lette Year _	r ruling	1

	Form 5500-SF 2014	Page 3 - 1					
lf :	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to lin	e 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)			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 the	nis year		13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		•	ontrol		Yes	(No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	in to another plan(s), ide	ntify the plan(s) to)			
1	3c(1) Name of plan(s):		130	c(2) EI	N(s)	13c(3) P	N(s)
			1			l	

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 Benefits Security Administratio

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

2014

This Form is Open

Pension Benefit Guaranty Comparation	Complete all entries in	accordance with the	instructions to the Fo	rm soucear. to Publi	18 IIIshection							
Part I Annual Report Ide	ntification Informa	ation		nding 12/31/2	014							
or calendar pian year 2014 or fiscal	plan year beginning	01/01/2014	and er									
	X a single-employer pla	an la multiple en	mployer plan (not multiem) ing employer information li	ployer) (Filers checking this bo n accordance with the form ins	(ructions)							
!	a one-participant pla											
B This return/report is	the first return/report	tum/report										
	an amended return/r	n year return/report (les	s than 12 months)									
C Check box if filing under:	- I				jram –							
	special extension (ex											
Part II Basic Plan Inform	ation - enter all reque	sted information	Late	- 11 In	1							
1a Name of plan			1b	Three digit plan number (PN)	002							
EUGENE C TENNEY PR	OFIT SHARING	3 PLAN REINS	TATED 10	Effective date of plan								
1/1/93		"	01/01/1993	3								
		/oloure if for alpair	-employer plan) 2b	Employer Identification N								
2a Plan sponsor's name and address;	NCINGE LOOM OF STAR LINUAL	oet feuthloker, ii en amfin		16-0846436								
EUGENE C TENNEY			20									
***	ENE C TENNEY		71	6-853-1887								
LAW OFFICE OF EUGI	MF C IDWART		2d	Business code (see instr	uctions)							
5 NIAGARA SQUARE BUFFALO	NY 142	02		541110								
3a Plan administrator's name and		Plan Sponsor.	3b	Administrator's EIN								
Od Piat autili istatoi a name and		•			1							
			36	Administrator's telephon	a numb e r							
4 If the name and/or EIN of the pla		d since the lest return/	report filed for this 4b	EN								
4 If the name and/or bin of the pix	an sponsor has change. Se plen sumbar from th	e last return/report.										
plan, enter the name, EIN, and the plan number from the last return/report.				PN								
3 Shouaot, e uame					485							
5a Total number of participants a	at the beginning of the c	lan year	51									
b Total number of participants a	at the end of the plan ye	ar	5	<u> </u>	13							
C Number of participants with a	count balances as of t	the end of the plan yea	r (defined		11							
benefit plans do not complete	e this item)	**********************			9							
d (1) Total number of active pa	irticipants at the beginni	ing of the plan year	5d		9							
d (2) Total number of active pa	irticipants at the end of	the plan year	5d	<u> </u>								
e Number of participants that to	aminated employment				0							
benefits that were less than 1	00% vested			4-1-4-4-1	Ished.							
Caution: A penalty for the late of Under penalties of perjury and oth Schedule SB or Schedule MB con my knowledge and belief, it is true	<u>in incomplete filing of the penalties set forth in a pleted and signed by a propert, and complete</u>	the instructions, I decl in enrolled actuary, as	are that I have examine well as the electronic ve	d this return/report, including anion of this return/report,	ng, if applicable, a and to the best of							
	-	4 4			ļ							
SIGN X	, facency	7/9/15	EUGENE C TE	NNEY	rator							
Signature of plan admini	strator	Daté	Enter name of individu	al signing as plan administr	4.01							
V-9 17-		dialic		AT&TT197								
SIGN .	1 carried	114/13	EUGENE C TE	al signing as employer or p	lan sponsor							
Signature of employer/p Preparer's name (including firm r	ian sponsor	Date	ar authorized fortio	neit Preparer's telephone r	number (optional)							
Preparer's name (including firm r	ame, if applicable) and	addisss (nicinde Loom	or saite names y (open	The state of the s	, ,							
				9.0								
				40								
				177	5.5							

								land a c	
	Were all of the plan's assets during the plan year invested in eligible assets? (\$						•••••••	X Yes	∐ No
	Are you claiming a waiver of the annual examination and report of an independ								П.,.
	(ICPA) under 29 CFR 2520.104-467 (See Instructions on waiver eligibility and of							X Yes	∐ No
	If you answered "No" to either line 6a or line 6b, the plan cannot use Form						_		
	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see If III Financial Information	ERISA S	ection 4021)	<u></u>	ΙY	98	No	Not de	rtermined
		20	(-1 m - 1	- 1	- 4 3 4 -				
	Plan Assets and Liabilities		(a) Begi				- (1:) End of Y	
a	Total plan assets	7a			7.8	30		27	2.779
	Total plan liabilities Net plan assets (subtract line 7b from line 7a)	7b		ËZ	7.8	20		- 67	2.779
		7c	(-1			30		(b) Total	
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a)	Amou	itak		TOWNS.	(0) 1000	2002S For
	to = 1	0-(0)						1000	4, 1
		8a(1)							10. 20.
_	(2) Participants (3) Others (including rollovers)	89(2)					100 A	100	50. 00.
		89(3)		- 2	4,9	55	CMAI	remeny	1 2
<u></u>	Other income (loss) Total income (add lines 8a(1), 8a(2), 8e(3), and 8b)	8b	303	3	9,7	00	STA		4,966
	Benefite paid (including direct rollovers and insurance premiums to provide	8c		-				200 00 0	4.300
	A Constant						1.2	**************************************	
-	Certain deemed and/or corrective distributions (see instructions)	8d						•	100
		8e							
	Administrative service providers (salaries, fees, commissions)	81				17		1.0	150.0
	Other expenses Total expenses (add lines Ed, Se, Sf, and Sg)	8g	4	-11		1/	, A.	11.5744	17
	Net income (loss) (subtract line 8h from line 8c)	Bh	1000 100 - 1000 1000 - 1000	e de la	A 10				4.949
	Transfers to (from) the plan (see instructions)	81		-					14,743
	rt IV Plan Characteristics	8j						· · ·	
b	If the plan provides welfare benefits, enter the applicable welfare feature court. Compliance Questions	les from	the List of	Plan C	harac	teristic	Codes	in the instr	uctions:
10									
	During the plan year:	adad da			Yes	No	-	Amount	
	Was there a failure to transmit to the plan any participant contributions within the time p					"			
- h	in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correct		(ram.)	10a		Х			
	Were there any nonexempt transactions with any party-in-interest? (Do not in			404					
	transactions reported on line 10a.) Was the plan covered by a fidelity bond?			10b		X			
	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bon			10c					
•	was caused by fraud or dishonesty?			404		🕶			
-	Were any fees or commissions paid to any brokers, agents, or other persons	bu an in		100	_	-			
_	carrier, insurance service, or other organization that provides some or all of the	-				1			
	the plan? (See instructions.)			10e		_x			
1	Has the plan failed to provide any benefit when due under the plan?		announ.	10f	 	X			
	Did the plan have any participant loans? (If "Yes," enter amount as of year en		******	10g		X			
_	If this is an individual account plan, was there a blackout period? (See instruc			109		-		NATIONAL PLAN	1.5
	and 29 CFR 2520.101-3.)			10h		X_			
	If 10h was answered "Yes," check the box if you either provided the required	notice	OF ORD	IUII			775	217	
•	of the exceptions to providing the notice applied under 29 CFR 2520.101-3			101		x	*) · *	*	7.5
Pa	rt VI Pension Funding Compliance		***************	IUI	_	I AL			
11	Is this a defined benefit plan subject to minimum funding requirements? (If ")	/op * pp.	losts etlos	o ond	00 mm	Inte			
•••	1				comp	ieug		Yes	No
110	Schedule \$8 (Form 5500) and line 11a below) Enter the unpaid minimum required contribution for current year from Schedu	ila QD /E	OTH FEOR	line BC		119		11188	1140
	Is this a defined contribution plan subject to the minimum funding requirements of sec						V2	Yes	X No
-	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applica		<u>ii aig odde U</u>	300110	11 302	m chig	,,, <u> </u>	1 1 63	MA IAO
<u>۔</u>	If a waiver of the minimum funding standard for a prior year is being amortize		olan year a	ee in-	المدروة	300 6"	d opto-	the data at	Han latter
a				1 13 0 0			ान क्यासि		file letter.
-	ruling granting the walver.		MOURI		Da	у		Year	

Form 5500-SF 2014	Page 3-			<u> </u>		
If 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	************		2b			
Control of the control of the state of the s		1.4		1		
C Enter the amount contributed by the employer to the plan for this plan year		+	20	 		
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign		1				
the left of a negative amount)		11	<u>2d</u>	<u></u>		
Will the minimum funding amount reported on line 12d be met by the funding deadline?		.Ш	<u> 1</u>	res	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?		П	T	/es	X No	
If "Yea," enter the amount of any plan assets that reverted to the employer this year		1	3a		description of the second	
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought						
under the control of the PBGC?					T Yes	XI No
C If during this plan year, any assets or liabilities were transferred from this plan to another plan(s	\ identify th	e nie	m/e) to whi		
ilabilities were transferred. (See instructions.)	il taratimis at	- p.c	n of	,	,	•
· · · · · · · · · · · · · · · · · · ·	40-		h I fa	1	1 40-10	PN(a)
13c(1) Name of plan(s):	130	2) El	INE)	1303	Pidia
Part VIII Trust Information (optional)					1	
148 Name of trust 14b Tr				EIN		