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	n					
For calend	ar plan year 2014 or	fiscal plan year beginning 01/01/	201 <u>4</u>	and ending 12	/31/2014			
A This re	turn/report is for:	a single-employer plan	a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)					
		a one-participant plan	a foreign plan					
B This ret	urn/report is	the first return/report	the final return/repor					
		an amended return/report	mended return/report					
C Check	box if filing under:	X Form 5558	automatic extension		DFVC pr	ogram		
		special extension (enter des	cription)					
Part II	Basic Plan Inf	ormation—enter all requested i	nformation					
1a Name of plan TRACTORS & EQUIPMENT, INC. 401(K) PROFIT SHARING TRUST				1b Three-digit plan number	er 001			
					(PN) 1C Effective da			
2a Plan s	ponsor's name and a & EQUIPMENT, INC	ddress; include room or suite num	ber (employer, if for a singl	e-employer plan)	2b Employer Id	lentification Number 4-0577351		
					2c Sponsor's telephone number			
1985 HIGHWAY 304 HERNANDO, MS 38632			2d Business code (see instructions) 444200					
3a Plan administrator's name and address Same as Plan Sponsor.				3b Administrator's EIN				
		he plan sponsor has changed since umber from the last return/report.	e the last return/report filed	for this plan, enter the	4b EIN			
a Sponsor's name					4c PN			
5a Total number of participants at the beginning of the plan year					5a	27		
b Total number of participants at the end of the plan year					5b	28		
C Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)					5c	19		
d(1) Total number of active participants at the beginning of the plan year					5d(1)	24		
d(2) Total number of active participants at the end of the plan year					5d(2)	25		
Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested					5e	C		
		or incomplete filing of this retu			use is established			
Under pen SB or Sche	alties of perjury and o	other penalties set forth in the instr and signed by an enrolled actuary,	uctions, I declare that I hav	e examined this return/re	port, including, if a	oplicable, a Schedule		
		d/valid electronic signature.	09/17/2015	NATALIE LYNCH				
SIGN				tual cigning as plan administrator				
	<u> </u>	d/valid electronic signature.	09/17/2015	NATALIE LYNCH	idual signing as plan administrator			
SIGN HERE					dual signing as employer or plan sponsor			
Preparer's		loyer/plan sponsor name, if applicable) and address (Date Include room or suite numl			one number (optional)		
		., .,,, <u>2.13</u> 333.336 (, (-1 - 2)	, 5 (5.05)	(

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b	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) 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 5					5500.	X Yes No			
	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	Not dete	rmined	
Par	t III Financial Information		Г		-					
	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End		- 40	
	Total plan assets	7a	6402	640235			687540			
	Total plan liabilities	7b	640235		687540			540		
	Net plan assets (subtract line 7b from line 7a)	7c		-00					040	
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) To	itai		
	(1) Employers	8a(1)	94	199						
	2) Participants	8a(2)	151	15154						
	(3) Others (including rollovers)	8a(3)	000							
	Other income (loss)	8b	320)/6						
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						56	729	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	94	9424						
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			9			424		
	Net income (loss) (subtract line 8h from line 8c)						47	305		
J	Transfers to (from) the plan (see instructions)	8j								
b	9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 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									
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)					Χ				
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		Χ				
С	Was the plan covered by a fidelity bond?			10c	X				250000	
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?					Χ				
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.)					X				
f	f Has the plan failed to provide any benefit when due under the plan?					X				
g	g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)								36164	
h	h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)					Χ				
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									
Part	Part VI Pension Funding Compliance									
11	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)									
_11a	11a Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39									
12	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 X No									
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)									
а	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 Day Year									

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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	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	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