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

For calenda	7 tilliaai itopoi	t Identification Informatio	[]						
- Or Odioria	ar plan year 2014 or	fiscal plan year beginning 01/01/	2014	and ending 12/	31/2014				
A This ret	turn/report is for:	ver plan (not multiemployer) (mployer information in accord	-						
		a one-participant plan	a foreign plan			,			
B This retu	urn/report is	the first return/report	the final return/rep						
		an amended return/report	H .	eturn/report (less than 12 mg	onths)				
				otalii, opoit (loos tilalii 12 liit					
C Check I	box if filing under:	X Form 5558	automatic extens	ion	☐ DFVC pi	rogram			
		special extension (enter des	cription)						
Part II	Pacia Blan Inf	ormation—enter all requested i							
1a Name		ormation—enter all requested i	ntormation		1b Three-digit				
	•	OYEES' SAVINGS OPPORTUNITY	/ PLAN		plan numbe				
				(PN)	002				
					1c Effective da				
22 Plan si	noncor's name and a	address; include room or suite num	hor (omployer if for a si	agla amplayor plan)		2/01/1984 dentification Number			
TOPEL FOR		ductess, include room or suite num	iber (employer, il lor a si	igie-employer plan)	' '	36-2469413			
					. ,	telephone number			
500 NORTH	MICHIGAN AVE, SU	JITE 1700				2-642-0006			
CHICAGO, IL	_ 60611-3751					ode (see instructions)			
		П			541211				
3a Plan a	dministrator's name	and address Same as Plan Spo	nsor.		3b Administrat	or's EIN			
					3c Administrat	or's telephone number			
						•			
4									
		he plan sponsor has changed sinc	e the last return/report fil	ad for this plan apter the					
name, EIN, and the plan number from the last return/report.				ed for this plan, enter the	4b EIN				
Sponsor's name Total number of participants at the beginning of the plan year				ed for this plan, enter the	4c PN				
 _	or's name	· 				73			
5a Total r	or's name number of participan	· 	·		4c PN 5a				
5a Total r	or's name number of participan number of participan	ts at the beginning of the plan year ts at the end of the plan year	·		4c PN 5a 5b	73 78			
5a Total r b Total r c Numb	or's name number of participan number of participan er of participants witl ete this item)	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end o	of the plan year (defined	benefit plans do not	4c PN 5a				
5a Total r b Total r c Numb	or's name number of participan number of participan er of participants witl ete this item)	ts at the beginning of the plan year ts at the end of the plan year haccount balances as of the end of	of the plan year (defined	benefit plans do not	4c PN 5a 5b	78			
5a Total r b Total r c Numb comple d(1) Total	or's name number of participan number of participan er of participants witl ete this item) al number of active p	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end o	of the plan year (defined	benefit plans do not	4c PN 5a 5b 5c 5d(1)	78 78			
5a Total r b Total r c Numb comple d(1) Total	or's name number of participan number of participans er of participants with ete this item)	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end o	of the plan year (defined plan year	benefit plans do not	4c PN 5a 5b 5c 5d(1) 5d(2)	78 78 42			
5a Total r b Total r c Numbe comple d(1) Total d(2) Total	or's name number of participan number of participan er of participants witl ete this item) al number of active p er of participants that	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end of the plan year ticipants at the beginning of the plan yearticipants at the end of the plan yearticipants at the	of the plan year (defined plan year plan year plan year plan year with accrued	benefit plans do not	4c PN 5a 5b 5c 5d(1)	78 78 42			
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5a Total r b Total r c Numb comple d(1) Tota d(2) Tota e Numbe less th Caution: A	or's name number of participan number of participan er of participants witl ete this item) al number of active p al number of active p er of participants that an 100% vested A penalty for the late alties of perjury and of	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end of participants at the beginning of the participants at the end of the plan y terminated employment during the peror incomplete filing of this return other penalties set forth in the instr	plan year (defined plan yeareare plan year with accrued arn/report will be asses uctions, I declare that I h	benefit plans do not benefits that were sed unless reasonable cau	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is established ort, including, if a	78 78 42 49 (I. pplicable, a Schedule			
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5a Total r b Total r c Numb comple d(1) Tota d(2) Tota e Numbe less th Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	or's name number of participan number of participan er of participants witt ete this item) al number of active p al number of active p er of participants that an 100% vested A penalty for the late alties of perjury and of dedule MB completed true, correct, and cor Filed with authorize Signature of plan Signature of emp	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end of the plan year tricipants at the beginning of the plan year terminated employment during the cor incomplete filing of this return the plant year of the plant year.	plan year (defined plan year with accrued plan year with accrued plan year with accrued plan year will be assessuctions, I declare that I hand as well as the electronic plate	benefit plans do not benefits that were sed unless reasonable causave examined this return/report version of this return/report Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is established port, including, if a a, and to the best of the best o	78 42 48 6 6 6 6 7 7 8 7 8 7 8 7 8 7 8 7 8 7 8			
5a Total r b Total r c Numbe completed (1) Total r d(2) Total r e Numbe less th Caution: A Under pena SB or Schebelief, it is r SIGN HERE SIGN HERE	or's name number of participan number of participan er of participants witt ete this item) al number of active p al number of active p er of participants that an 100% vested A penalty for the late alties of perjury and of dedule MB completed true, correct, and cor Filed with authorize Signature of plan Signature of emp	ts at the beginning of the plan year ts at the end of the plan year h account balances as of the end of the plan year tricipants at the beginning of the plan year terminated employment during the cor incomplete filing of this return the plant year of the plant year.	plan year (defined plan year with accrued plan year with accrued plan year with accrued plan year will be assessuctions, I declare that I hand as well as the electronic plate	benefit plans do not benefits that were sed unless reasonable causave examined this return/report version of this return/report Enter name of individu	4c PN 5a 5b 5c 5d(1) 5d(2) 5e se is established port, including, if a a, and to the best of the best o	78 78 42 49 60 61. 61. 62 63 64 64 64 64 64 64 64 64 64 64 64 64 64			

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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 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 continuous control of the plan cannot be a control of the control of th	an indeper and condit ot use Fo	ndent qualified public accounta ions.)rm 5500-SF and must instea	int (IQ d d use	PA) Form	5500.		X Yes	
С	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 dete	rmined
Par	t III Financial Information	1	1						
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End o		
	Total plan assets	7a	101825					11443	429
	Total plan liabilities	7b	101793	186				11443	420
	Net plan assets (subtract line 7b from line 7a)	7c)50			(L) T		423
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) To	otai	
	(1) Employers	8a(1)	3562	222					
	(2) Participants	8a(2)	4634	191					
	(3) Others (including rollovers)	8a(3)	155						
b	Other income (loss)	8b	5348	361					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						1370	165
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	1060)24					
е	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f		50					
g	Other expenses	8g							
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						106	074
	Net income (loss) (subtract line 8h from line 8c)	8i						1264	091
j	Transfers to (from) the plan (see instructions)	8j							
Par 9a	t IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension								
Part		eature cod	les from the List of Plan Chara	cterist			he instruction	ns:	
10	During the plan year:	C 20-1	and an electric and an electric and the		Yes	No	,	Amount	
	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		X			
	on line 10a.)	·····		10b		X			
C	Was the plan covered by a fidelity bond?			10c	X				500000
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 ben	efits under the plan? (See	10e	X				26031
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 a	s of year e	end.)	10g		X			
h	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			10i					
Part	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							Yes	s X No
11a	Enter the unpaid minimum required contribution for current year fr	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	ection (302 of	ERISA?	Yes	s X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, $\frac{1}{2}$								
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and e	enter th Day		e letter r Year	uling

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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

	t Identification Information									
For calendar plan year 2014 or	fiscal plan year beginning 01/01/201	4	and ending 1	2/31/2014						
A This return/report is for: 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										
B This return/report is	<u> </u>	☐ the final return/report ☐ a short plan year return/report (less than 12 months)								
C Check box if filing under:		DFVC program								
	special extension (enter descriptio	11)								
Part II Basic Plan Inf	ormation—enter all requested information	ation								
1a Name of plan Topel Forman, L.L.C. Employees' Savings Opportunity Plan					002					
				1c Effective date of 12/01/1984	of plan					
2a Plan sponsor's name and a Topel Forman, L.L.C.	address; include room or suite number (e	mployer, if for a single-	employer plan)	2b Employer Ident (EIN) 36-24694						
EOO Nadh Mishigan Ava Cuita d	700			2c Sponsor's telep (312)	ohone number 642-0006					
500 North Michigan Ave, Suite 1 Chicago. IL 60611-3751	700			2d Business code 541211	(see instructions)					
	and address X Same as Plan Sponsor.			3b Administrator's	EIN					
	_			3c Administrator's	telephone number					
	he plan sponsor has changed since the l	ast return/report filed fo	r this plan, enter the	4b EIN						
a Sponsor's name	umber from the last return/report.			4c PN						
5a Total number of participan	ts at the beginning of the plan year	***************************************		5a	73					
b Total number of participan	ts at the end of the plan year	***************************************		5b	78					
	h account balances as of the end of the p			5c	78					
, ,	participants at the beginning of the plan y			5d(1)	42					
• • • • • • • • • • • • • • • • • • • •	participants at the end of the plan year terminated employment during the plan			5d(2) 5e	49 0					
less than 100% vested		***************************************								
Under penalties of perjury and	e or incomplete filing of this return/reporter penalties set forth in the instruction and signed by an enrolled actuary, as wormplete.	s, I declare that I have	examined this return/re	port, including, if appli	cable, a Schedule y knowledge and					
SIGN ////		10/14/15	Michael Dicker		l					
HERE Signature of plan	administrator	Date	Enter name of individ	ual signing as plan ad	ministrator					
SIGN MILL		10/14/15	MICHAEL E							
HERE	loyer/plan sponsor	Date	Enter name of individ		er or plan sponsor					
	n name, if applicable) and address (includ			Preparer's telephon						
					aggarra daribadan kabilanga Ayyung daribadan kabila					

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b /	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann f the plan is a defined benefit plan, is it covered under the PBGC in	an indeper and condit tot use Fo	ndent qualified public accounta ions.)rm 5500-SF and must instead	nt (IQ d use	PA) Form	5500.]]] No	_		No No
	t III Financial Information		Togram (abo Enter to octor to				<u> П.,, г</u>				_
	Plan Assets and Liabilities	NA PERMITANTAN PERMITANTAN	(a) Baginning of Vac				(b) End	l of \	loar		
		 	(a) Beginning of Yea		+		(D) EII		44342		
	Total plan assets	. 7a . 7b	318					,,	77072		
	Total plan liabilities	†	1017933		_			11	443429		—
	Net plan assets (subtract line 7b from line 7a)						(1-)			,	
	ncome, Expenses, and Transfers for this Plan Year Contributions received or receivable from:	DESTRUCTION OF	(a) Amount		10.00	degi jit	(G)	Tota		Ç4 24 A	
	(1) Employers	. 8a(1)	356222	2							
	(2) Participants	. 8a(2)	46349	1							
	(3) Others (including rollovers)	. 8a(3)	. 1559	1	LETT.				3755	44	
	Other income (loss)	. 8b	53486	1	4.12						dia
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c		4144	1. 1.			1:	370165	;	
	Benefits paid (including direct rollovers and insurance premiums	. 00								13.5	ur H
	to provide benefits)	. 8d	106024	1					State:		W.
e	Certain deemed and/or corrective distributions (see instructions)	. 8e			711 A						
f /	Administrative service providers (salaries, fees, commissions)	. 8f	50)							den i
q	Other expenses	. 8g			34	11 - 11 - 11					
	Total expenses (add lines 8d, 8e, 8f, and 8g)			Tallean Sales Ede	31				10607	4	
	Net income (loss) (subtract line 8h from line 8c)							1	26409	1	
	Transfers to (from) the plan (see instructions)	1									
3 3 3 3 3 5	2A 2E 2F 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare f	eature cod	es from the List of Plan Chara	cterist	ic Cod	es in t	he instruc	tions	;		
Part	V Compliance Questions										
10	During the plan year:				Yes	No		An	ount		
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fid	uciary Cor	rection Program)	10a		Х					
	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	X					500	000
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 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	х					26	031
f	Has the plan failed to provide any benefit when due under the pla	ın?		10f		Х					
g	Did the plan have any participant loans? (If "Yes," enter amount a	as of year o	end.)	10g		Х					
	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instri	uctions and 29 CFR	10h		Х					
ī	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10	he require	d notice or one of the	10i							
Part	VI Pension Funding Compliance						· - ········				
11	Is this a defined benefit plan subject to minimum funding requiren 5500) and line 11a below)							. [Yes	X	No
11a	Enter the unpaid minimum required contribution for current year f	rom Sched	iule SB (Form 5500) line 39			11a					
12	Is this a defined contribution plan subject to the minimum funding					302 of	ERISA?	. [Yes	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 bei granting the waiver.	ng amortiz	ed in this plan year, see instru		, and e	nter ti Dav		f the I		ling	

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lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB	3 (Form 5500), and	skir	o 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 y	year				12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the negative amount)					12d			
е	Will the minimum funding amount reported on line 12d be met by the fu	unding 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?						∕es X N	lo	
	If "Yes," enter the amount of any plan assets that reverted to the emplo	oyer this 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 the which assets or liabilities were transferred. (See instructions.)	his plan to another (plan((s), identify the pl	an(s) t	0			
1	3c(1) Name of plan(s):				13	sc(2) El	N(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)			1					
14a Name of trust					14b Trust's EIN				
	·								