Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

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).

This Form is Open to **Public Inspection**

2014

OMB Nos. 1210-0110

1210-0089

For calenda	ar plan year 2014 or	fiscal plan year beginning 04/01/2	2014	and ending 03/	/31/2015						
A This ret	turn/report is for:	Filers checking this box must attach a lis ance with the form instructions)									
		a one-participant plan	a foreign plan								
B This retu	urn/report is	the first return/report	the final return/report	t							
		an amended return/report	a short plan year ref	urn/report (less than 12 mo	n/report (less than 12 months)						
C Check	box if filing under:	Form 5558	automatic extension	n	DFVC	orogram					
		special extension (enter des	cription)								
Part II	Basic Plan Inf	ormation—enter all requested in	nformation								
1a Name of plan NIAGARA PUNCH & DIE CORPORATION 401(K) PROFIT SHARING PLAN & TRUST						it per 001					
					(PN) •	i					
2a Plan sp NIAGARA PU	ponsor's name and a JNCH & DIE CORPO	address; include room or suite num DRATION	ber (employer, if for a sing	le-employer plan)	2b Employer Identification Number (EIN) 16-0839028						
176 GRUNEF	R AVENUE				2c Sponsor's telephone number 716-896-7619						
BUFFALO, N	IY 14227				2d Business	code (see instructions) 332900					
3a Plan a	dministrator's name	and address XSame as Plan Spor	nsor.		3b Administrator's EIN						
					_						
					3c Administra	ator's telephone number					
					3c Administra	ator's telephone number					
4 If the r	name and/or EIN of t	he plan sponsor has changed since	e the last return/report file	d for this plan, enter the		ator's telephone number					
name		he plan sponsor has changed since umber from the last return/report.	e the last return/report filed	d for this plan, enter the	4b EIN 4c PN	ator's telephone number					
name, a Sponse	, EIN, and the plan n or's name		· 	· 	4b EIN	ator's telephone number					
a Sponso	, EIN, and the plan n or's name number of participant	umber from the last return/report.			4b EIN 4c PN	ator's telephone number					
a Sponso 5a Total r b Total r c Numb	, EIN, and the plan n or's name number of participan number of participan er of participants witl	umber from the last return/report.	f the plan year (defined be	enefit plans do not	4b EIN 4c PN 5a	ator's telephone number					
name, a Sponse 5a Total r b Total r c Numb comple d(1) Total	, EIN, and the plan nor's name number of participant number of participant er of participants with ete this item)	ts at the beginning of the plan year ts at the end of the plan year	f the plan year (defined be	enefit plans do not	4b EIN 4c PN 5a 5b 5c 5d(1)	8					
name, a Sponse 5a Total r b Total r c Numb comple d(1) Total	, EIN, and the plan nor's name number of participant number of participant er of participants with ete this item)	umber from the last return/report. Its at the beginning of the plan year Its at the end of the plan year It is at the end of the plan year	f the plan year (defined be	enefit plans do not	4b EIN 4c PN 5a 5b 5c	8					
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	Form 5500-SF 2014		Page 2								
b	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								ш П	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		lot de	ermir	ned
Par	t III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea	ar			(b) Er	nd of	Year		
a	Total plan assets	7a	2270						25	8085	
-	Total plan liabilities	7b	0075	0						0005	
	Net plan assets (subtract line 7b from line 7a)	7c	2270)46	-				25	8085	
	Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from:		(a) Amount				(b) Tot	al		
	(1) Employers	8a(1)	46	694							
	(2) Participants	8a(2)	114	188							
	(3) Others (including rollovers)	8a(3)									
	Other income (loss)	8b	148	357							
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							3	1039	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d									
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								0	
	Net income (loss) (subtract line 8h from line 8c)	8i							3	1039	
Par	Transfers to (from) the plan (see instructions) t IV Plan Characteristics	8j									
b Part	If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions	eature cod	es from the List of Plan Charad	cterist	ic Coc	les in t	he instru	iction	s:		
10	During the plan year:				Yes	No		Α	moun	t	
	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)	ıciary Corr	ection Program)	10a		X					
	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X					
<u>c</u>	Was the plan covered by a fidelity bond?			10c	X					1	5000
d 	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	······		10d		X					
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						365
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? (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)								Υ	es X	No
<u>11a</u>	Enter the unpaid minimum required contribution for current year fr	om Sched	ule SB (Form 5500) line 39			11a		-			
12	Is this a defined contribution plan subject to the minimum funding			or se	ection	302 of	ERISA?		Υ	es X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,		•	-4!	2				la.		
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	-			, and 6 	enter th Day			letter ear _	ruling	J

	Form 5500-SF 2014	Page 3 - 1			
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**

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

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

For calenda		iscal plan year beginning		and anding	02/21/2	01 F
FUI Guior	II pian year 2015 o	a single-employer plan	04/01/2014	and ending	03/31/2	
A This retu	urn/report is for:	an (not multiemployer) ver information in accord				
		a one-participant plan	a foreign plan			
B This retu	rn/report is	the first return/report	the final return/report			
		an amended return/report	a short plan year return	n/report (less than 12 m	nonths)	
C Check bo	ox if filing under:	Form 5558	automatic extension		☐ DFVC pro	gram
		special extension (enter desc	cription)			
Part II	Basic Plan Info	ormation—enter all requested in	nformation			
1a Name o		mination onto an equation	Hormation		1b Three-digit	
		401 (1)			plan number	
	a Punch & Die g Plan & Trus	Corporation 401(k)	Profit		(PN) •	001
SHATTING	β Fian α iius			all (1864) 5 5 m in	1c Effective date 04/01/19	· ·
		ddress; include room or suite numb	oer (employer, if for a single-	employer plan)		ntification Number
Niagara	a Punch & Die	Corporation			(EIN) 16-0	339028
					2c Sponsor's te	•
176 Gri	uner Avenue				(716) 89	
						le (see instructions)
Buffalo		nd address XSame as Plan Spon		14227	332900	3 - F161
Ja Flan ad	Iministrator s name a	ud addiese Moailie as Liait oboti	ISOr.		3b Administrator	"S EIIV
		e plan sponsor has changed since	e the last return/report filed fo	r this plan, enter the	4b EIN	
name,		mber from the last return/report.			4c PN	
		s at the beginning of the plan year.			5a	8
		s at the end of the plan year			5b	9
C Numbe	er of participants with	account balances as of the end of	f the plan year (defined benef	fit plans do not	5c	
		articipants at the beginning of the p			5d(1)	7 8
d(2) Tota	al number of active pa	articipants at the end of the plan ye	ear		5d(2)	8
e Number		erminated employment during the			5e	0
		or incomplete filing of this retur	rn/raport will be assessed t	inless reasonable cal	uca is astablished	<u> </u>
Under pena SB or Sche	alties of perjury and ot dule MB completed a	ther penalties set forth in the instru and signed by an enrolled actuary,	uctions, I declare that I have e	examined this return/rep	port, including, if app	olicable, a Schedule my knowledge and
belief, it is t	rue, correct, and com	plete.	10/10/10	ſ	1 -1	
IGN HERE			10/29/15	ayour	Czernak	
	Signature of plan a	administrator	Date	Enter name of individ	lual signing as plan	administrator
SIGN						
HERE	Signature of emplo		Date	Enter name of individ		
Preparer's r	name (including firm r	name, if applicable) and address (i	include room or suite number	·) (optional)	Preparer's telepho	ne number (optional)

	Form 5500-SF 2014								
b A u If	Were all of the plan's assets during the plan year invested in eligibate you claiming a waiver of the annual examination and report of onder 29 CFR 2520.104-46? (See instructions on waiver eligibility fivou answered "No" to either line 6a or line 6b, the plan cannut the plan is a defined benefit plan, is it covered under the PBGC in	an independ and condition ot use Forr	lent qualified public accounta ons.) n 5500-SF and must instea	ant (IQ d d use	PA) Form	5500.			s No
Part		- Iodiano pro				100	<u> </u>		
Name and Address of the Owner, where the Owner, which is the Owner, where the Owner, which is the Owner	lan Assets and Liabilities		(a) Beginning of Yea	ar	T		(b) End o	Vear	
	otal plan assets	7a		7,04	6		(b) Liid o		58,085
•	otal plan liabilities	7b			0				30,000
C N	let plan assets (subtract line 7b from line 7a)	7c	22.	7,04			***************************************	2	58,085
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount		Ť		(b) To		00,000
a c	ontributions received or receivable from:						retero pe		
	I) Employers	8a(1)		4,69	10000				
	2) Participants	8a(2)	1:	1,48	8				
The second second second	3) Others (including rollovers)	8a(3)							
	hther income (loss)	8b	1	4,85	7				
	otal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			312				31,039
	enefits paid (including direct rollovers and insurance premiums provide benefits)	8d							
	ertain deemed and/or corrective distributions (see instructions)	8e	The second secon				ne omen		
f A	dministrative service providers (salaries, fees, commissions)	8f							
go	other expenses	8g							
h T	otal expenses (add lines 8d, 8e, 8f, and 8g)	8h							C
	let income (loss) (subtract line 8h from line 8c)	8i							31,039
jΤ	ransfers to (from) the plan (see instructions)								31 , 033
Part	IV Plan Characteristics	8j	one from the List of Dlan Char	actorio	tio Co	dos in t	ho instructi		31,039
Part 9a	IV Plan Characteristics f the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D f the plan provides welfare benefits, enter the applicable welfare for	8j feature code						ons:	31,039
Part b	IV Plan Characteristics f the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D f the plan provides welfare benefits, enter the applicable welfare for	8j feature code					e instructio	ons:	31,039
Part b	Plan Characteristics f the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D f the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits.	feature codes	s from the List of Plan Chara	cterist	ic Cod	es in th	e instructio	ons:	31,033
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Part Part 10 a	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions During the plan year: Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	feature codes tions within uciary Correct? (Do not in	the time period described in ction Program)	cterist	ic Cod	No X	e instructio	ons: ns:	
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Part Part Danie Da	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions During the plan year: 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 on line 10a.) Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's	feature codes tions within uciary Correc ? (Do not in	the time period described in ction Program)	10a 10b	Yes	No X	e instructio	ons: ns:	15,000
Part Value of the control of the con	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare for the plan provides welfare for the plan year: Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest on line 10a.) Was the plan covered by a fidelity bond? Was the plan have a loss, whether or not reimbursed by the plan's or dishonesty? Were any fees or commissions paid to any brokers, agents, or other organization that provides some or all	feature codes tions within uciary Correct ? (Do not in fidelity bonomer persons of the benef	the time period described in ction Program)	10a 10b 10c	Yes X	No X X	e instructio	ons: ns:	15,000
Part V Part V 10 a b c d	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D If the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare benefits, enter the applicable welfare for the plan provides welfare for the plan provides welfare for the plan year: Was there a failure to transmit to the plan any participant contribute 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure Were there any nonexempt transactions with any party-in-interest on line 10a.). Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty? Were any fees or commissions paid to any brokers, agents, or off insurance service, or other organization that provides some or all instructions.) Has the plan failed to provide any benefit when due under the plan	feature codes tions within uciary Correct (Do not infidelity bonomer persons of the benefit)	the time period described in ction Program)	10a 10b 10c 10d 10e 10f	Yes X	No X X X	e instructio	ons: ns:	15,000
Part 9a	Plan Characteristics If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D If the plan provides welfare benefits, enter the applicable welfare for Compliance Questions During the plan year: Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fide Were there any nonexempt transactions with any party-in-interest on line 10a.). Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty? Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	feature codes eature codes tions within uciary Correc ? (Do not in fidelity bono ner persons of the benef	the time period described in ction Program)	10a 10b 10c 10d	Yes X	No X X	e instructio	ons: ns:	15,000
Part 9a Part 9art 9art 9art 9art 9art 9art 9art 9	IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension 2E 2F 2G 2J 2K 2S 2T 3D If the plan provides welfare benefits, enter the applicable welfare for V Compliance Questions During the plan year: Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fide Were there any nonexempt transactions with any party-in-interest on line 10a.) Was the plan covered by a fidelity bond? Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty? Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.) Has the plan failed to provide any benefit when due under the plan Did the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? 2520.101-3.)	feature codes eature codes tions within uciary Correc ? (Do not in fidelity bono ner persons of the benef	the time period described in ction Program)	10a 10b 10c 10d 10e 10f	Yes X	No X X X	e instructio	ons: ns:	15,000
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.. Month

Day

Year

granting the waiver. .

	Form 5500-SF 2014	Page 3 -					
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Fo	rm 5500), and skip to li	ine 13.				
b	Enter the minimum required contribution for this plan year			12b			
	Enter the amount contributed by the employer to the plan for this plan year			12c			
d	Enter the amount contributed by the employer to the plan for this plan year Subtract the amount in line 12c from the amount in line 12b. Enter the resu negative amount)	It (enter a minus sign to t	the left of a	12d			
е	Will the minimum funding amount reported on line 12d be met by the funding	ng 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	this year		13a			
b	Were all the plan assets distributed to participants or beneficiaries, transfer of the PBGC?			control		Yes	No No
С	If during this plan year, any assets or liabilities were transferred from this p which assets or liabilities were transferred. (See instructions.)			to			
	3c(1) Name of plan(s):		1:	3c(2) El	N(s)	13c(3)	PN(s)
			ur 166 (2 to c			index a qu	
Part	VIII Trust Information (optional)					2777	
14a	Name of trust			14b Tr	ust's EIN		
			calledd a'r a ar a				