

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 2015 This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2015 or fiscal plan year beginning <u>04/01/2015</u> and ending <u>12/31/2015</u>			
A This return/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 return/report is	☐ the first return/report	☐ the final return/report	
	☐ an amended return/report	☒ a short plan year return/report (less than 12 months)	
C Check box if filing under:	☒ Form 5558	☐ automatic extension	☐ DFVC program
	☐ special extension (enter description)		

Part II Basic Plan Information—enter all requested information			
1a Name of plan <u>MANLEY BURKE 401(K) RETIREMENT SAVINGS PLAN</u>	1b Three-digit plan number (PN) ►	<u>001</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>MANLEY BURKE</u> <u>225 WEST COURT STREET</u> <u>CINCINNATI, OH 45202</u>	1c Effective date of plan <u>04/01/1993</u>		
	2b Employer Identification Number (EIN) <u>31-0965171</u>		
	2c Sponsor's telephone number <u>513-721-5525</u>		
	2d Business code (see instructions) <u>541110</u>		
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	3b Administrator's EIN		
	3c Administrator's telephone number		
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. a Sponsor's name	4b EIN		
	4c PN		
5a Total number of participants at the beginning of the plan year	5a	<u>13</u>	
b Total number of participants at the end of the plan year	5b	<u>19</u>	
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	<u>13</u>	
d(1) Total number of active participants at the beginning of the plan year	5d(1)	<u>13</u>	
d(2) Total number of active participants at the end of the plan year	5d(2)	<u>15</u>	
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	<u>0</u>	
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. 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.			
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>08/04/2016</u>	<u>JOHN CHRISTOPHER</u>
	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 sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- 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.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets.....	7a	796939	713170
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	796939	713170
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	16117	
(2) Participants	8a(2)	24466	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	-11618	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		28965
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	112584	
e Certain deemed and/or corrective distributions (see instructions)....	8e		
f Administrative service providers (salaries, fees, commissions).....	8f		
g Other expenses	8g	150	
h Total expenses (add lines 8d, 8e, 8f, and 8g).....	8h		112734
i Net income (loss) (subtract line 8h from line 8c)	8i		-83769
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D

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	N/A	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)	10a		X		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X		
c 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?	10d		X		
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.).....	10e	X			2198
f Has the plan failed to provide any benefit when due under the plan?	10f		X		
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X			1380
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X		
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.....	10i				
j Did the plan trust incur unrelated business taxable income?	10j		X		

Part VI Pension Funding Compliance

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)..... ☐ Yes ☒ No

11a Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40..... **11a**

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 ☒ No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

- 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. Month Day Year

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 **12b**
- c** 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 minus sign to the left of a negative amount) **12d**
- e** 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? ☐ Yes ☒ 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, transferred to another plan, or brought under the control of the PBGC? ☐ Yes ☒ No
- c** If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)
- | 13c(1) Name of plan(s): | 13c(2) EIN(s) | 13c(3) PN(s) |
|--------------------------------|----------------------|---------------------|
| | | |

Part VIII Trust Information

- 14a** Name of trust **14b** Trust's EIN
- 14c** Name of trustee or custodian **14d** Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

- 15a** Is the plan a 401(k) plan? ☐ Yes ☐ No
- 15b** If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? ☐ Design-based safe harbor method ☐ ADP/ACP test
- 15c** If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? ☐ Yes ☐ No
- 16a** Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b): ☐ Ratio percentage test ☐ Average benefit test
- 16b** Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☐ No
- 17a** Has the plan been timely amended for all required tax law changes? ☐ Yes ☐ No ☐ N/A
- 17b** Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code ____ (See instructions for tax law changes and codes).
- 17c** If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.
- 17d** If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.
- 18** Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)? ☐ Yes ☐ No
- 19** Were in-service distributions made during the plan year? ☐ Yes ☐ No
- If "Yes," enter amount **19**
- 20** Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)? ☐ Yes ☐ No ☐ N/A

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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**2015****This Form is Open to
Public Inspection****Part I Annual Report Identification Information**

For calendar plan year 2015 or fiscal plan year beginning	04/01/2015	and ending	12/31/2015
A This return/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 return/report is	☐ the first return/report ☐ the final return/report		
	☐ an amended return/report ☒ a short plan year return/report (less than 12 months)		
C Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ DFVC program		
	☐ special extension (enter description)		

Part II Basic Plan Information—enter all requested information

1a Name of plan MANLEY BURKE 401(K) RETIREMENT SAVINGS PLAN	1b Three-digit plan number (PN) ▶ 001
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) MANLEY BURKE 225 WEST COURT STREET CINCINNATI OH 45202	1c Effective date of plan 04/01/1993
	2b Employer Identification Number (EIN) 31-0965171
	2c Sponsor's telephone number (513) 721-5525
	2d Business code (see instructions) 541110
3a Plan administrator's name and address ☒ Same as Plan Sponsor.	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.	4b EIN
a Sponsor's name	4c PN
5a Total number of participants at the beginning of the plan year.....	5a 13
b Total number of participants at the end of the plan year.....	5b 19
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c 13
d(1) Total number of active participants at the beginning of the plan year.....	5d(1) 13
d(2) Total number of active participants at the end of the plan year.....	5d(2) 15
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	5e 0

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

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.

SIGN HERE		8/4/2016	John Christopher
	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 sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- 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.) ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	796,939	713,170
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	796,939	713,170
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	16,117	
(2) Participants	8a(2)	24,466	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	-11,618	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		28,965
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	112,584	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g	150	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		112,734
i Net income (loss) (subtract line 8h from line 8c)	8i		-83,769
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristics

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3D
- 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	N/A	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)	10a		X		
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X		
c Was the plan covered by a fidelity bond?	10c	X			250,000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		X		
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.)	10e	X			2,198
f Has the plan failed to provide any benefit when due under the plan?	10f		X		
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X			1,380
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		X		
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.	10i				
j Did the plan trust incur unrelated business taxable income?	10j		X		

Part VI Pension Funding Compliance

- 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) ☐ Yes ☒ No
- 11a** Enter the unpaid minimum required contribution for all years from Schedule SB (Form 5500) line 40 **11a**
- 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 ☒ No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
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:	Month Day Year
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	12b
c 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 minus sign to the left of a negative amount)	12d
e 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?	☐ Yes ☒ 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, transferred to another plan, or brought under the control of the PBGC?	☐ Yes ☒ No	
c If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)		
13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)

Part VIII Trust Information

14a Name of trust	14b Trust's EIN
14c Name of trustee or custodian	14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan?	☐ Yes ☐ No	
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes ☐ No	
16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes ☐ No	
17a Has the plan been timely amended for all required tax law changes?	☐ Yes ☐ No ☐ N/A	
17b Date the last plan amendment/restatement for the required tax law changes was adopted _____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____ and the letter's serial number _____.		
17d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____.		
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes ☐ No	
19 Were in-service distributions made during the plan year?	☐ Yes ☐ No	
If "Yes," enter amount:	19	
20 Were required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or not retired), as required under section 401(a)(9)?	☐ Yes ☐ No ☐ N/A	

ADJUSTMENT

Voya Retirement Insurance and Annuity Company ("VRIAC")
A member of the Voya® family of companies
PO Box 990063, Hartford, CT 06199-0063
Phone: 888-410-9482 Fax: 800-643-8143



GOOD ORDER/INSTRUCTIONS (Please address questions about this request to your plan manager.)

Good order is the receipt of this form and any other required documents needed to properly complete the request. Forms and any other requested information not received in good order as determined by VRIAC may be returned to you for correction and re-submission. Requests received in good order will be completed within 5 business days. **Submitting more than once may result in duplicate processing of this item.**

Complete and return this form by mail or fax for 10 or fewer transactions. Complete and submit an Excel spreadsheet data file for more than 10 transactions and fax or mail this signed form. A template spreadsheet is attached to this PDF. This spreadsheet must be submitted electronically via our secure site (<https://sponsor.voya.com>).

Note: The spreadsheet needs to provide dollar amount or percentage, the Participants' complete social security numbers and also the specific money types (i.e., Deferral, Employer Match) which funds are coming from/applied to. Save the file in .XLS format and do not password protect. Instructions for submitting Excel file are on the attached PDF document.

PLAN INFORMATION

Plan Name TRS OF MANLEY BURKE 401K RET SAVINGS PLN & TR Plan # PHS237

REQUESTED SERVICES (Choose all that apply.) Not to be used for Excess Refunds.

The following services are requested:

- ☐ 1. From Plan Level Account to Participant account (not reallocation). Provide trustee account name(s) on spreadsheet.
- ☐ 2. From one money source¹ to another. If funds are being directed to a Roth account, please provide separate column for the cost basis amount on spreadsheet.
- ☐ 3. From one Participant account to another Participant account (different Participants).
- ☐ 4. Correction of Contributions – Specify the account from which funds are to be withdrawn. (Select either a, b or c.)
 - ☐ a.) Mistake of Fact (Payment to Employer): Contributions are generally irrevocable; therefore this option is only available to the Employer in very limited circumstances as set forth in IRS Revenue Ruling 91-4 and ERISA Section 403(c)(2) (i.e., contributions are made under a mistake of fact, (mathematical or typographical errors) or if there is a disallowance of the deduction taken for the contribution, or the contributions are made to a plan that fails to initially qualify under Internal Revenue Code Section 401(a)). Contributions returned in these limited circumstances must be returned no later than 12 months after the mistake or the disallowance. Please seek advice from your attorney if your situation is not one of the ones mentioned above. The correction will be processed current day and does not include earnings. The payment is not adjusted for earnings and will be made payable to the Employer.
 - ☐ b.) EPCRS (Employee Plan Compliance Resolution Program) (Payment to Participant): Operational and administrative errors corrected under EPCRS, that result in a corrective distribution to the participant will be paid current day and should include earnings. Taxes will not be withheld. This will be reported as a taxable distribution on Form 1099-R. If appropriate, related employer matching contributions plus earnings will be forfeited.
 - ☐ c.) Contribution Remittance Errors (Payment to Employer): The correction will be processed current day with no earnings. The payment will be made to the Employer.
- ☒ 5. From Participant account to Forfeiture account (as a result of terminated/non-vested Participant). If you do not have an outside TPA, please provide termination date below or on spreadsheet (if applicable). **If VRIAC displays vesting information on behalf of your plan, please review the participant account(s) and verify the accuracy of the vesting prior to submitting your request.**
Termination Date 12/04/2001
- ☐ 6. From Participant account to Plan Level Account (as a result of adjustment or correction). Provide trustee account name(s) on spreadsheet.
- ☐ 7. Transfer of assets between related plans.
- ☐ 8. Re-Open Account/Participant Rehire. Provide all applicable money sources¹ on spreadsheet. If you do not have an outside TPA, please provide Vesting % for employer type money sources being opened for contributions. ____%.
- ☐ 9. Other/Special Instructions (Not to be used for return of Excess Contributions related to failed discrimination testing.)
Helen Wallace xxx-xx-5356 Termed and is 0% vested please move entire balance to forfeiture account.

TRUSTEE SIGNATURE

Plan Authorized Name (Please print.) John E. Christopher

Plan Authorized Signature (Required) John E. Christopher Date (Required) 8/4/2016

If VRIAC does not receive this form in good order, please contact Richard.moore@sheakley.com

ADJUSTMENT

Voya Retirement Insurance and Annuity Company ("VRIAC")
A member of the Voya® family of companies
PO Box 990063, Hartford, CT 06199-0063
Phone: 888-410-9482 Fax: 800-643-8143



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Note: The spreadsheet needs to provide dollar amount or percentage, the Participants' complete social security numbers and also the specific money types (i.e., Deferral, Employer Match) which funds are coming from/applied to. Save the file in .XLS format and do not password protect. Instructions for submitting Excel file are on the attached PDF document.

PLAN INFORMATION

Plan Name TRS of Manley Burke 401K Ret Savings Pln & TR Plan # PHS237

REQUESTED SERVICES (Choose all that apply.) Not to be used for Excess Refunds.

The following services are requested:

- ☐ 1. From Plan Level Account to Participant account (not reallocation). Provide trustee account name(s) on spreadsheet.
- ☐ 2. From one money source¹ to another. If funds are being directed to a Roth account, please provide separate column for the cost basis amount on spreadsheet.
- ☐ 3. From one Participant account to another Participant account (different Participants).
- ☐ 4. Correction of Contributions – Specify the account from which funds are to be withdrawn. (Select either a, b or c.)
 - ☐ a.) Mistake of Fact (Payment to Employer): Contributions are generally irrevocable; therefore this option is only available to the Employer in very limited circumstances as set forth in IRS Revenue Ruling 91-4 and ERISA Section 403(c)(2) (i.e., contributions are made under a mistake of fact, (mathematical or typographical errors) or if there is a disallowance of the deduction taken for the contribution, or the contributions are made to a plan that fails to initially qualify under Internal Revenue Code Section 401(a)). Contributions returned in these limited circumstances must be returned no later than 12 months after the mistake or the disallowance. Please seek advice from your attorney if your situation is not one of the ones mentioned above. The correction will be processed current day and does not include earnings. The payment is not adjusted for earnings and will be made payable to the Employer.
 - ☐ b.) EPCRS (Employee Plan Compliance Resolution Program) (Payment to Participant): Operational and administrative errors corrected under EPCRS, that result in a corrective distribution to the participant will be paid current day and should include earnings. Taxes will not be withheld. This will be reported as a taxable distribution on Form 1099-R. If appropriate, related employer matching contributions plus earnings will be forfeited.
 - ☐ c.) Contribution Remittance Errors (Payment to Employer): The correction will be processed current day with no earnings. The payment will be made to the Employer.
- ☒ 5. From Participant account to Forfeiture account (as a result of terminated/non-vested Participant). If you do not have an outside TPA, please provide termination date below or on spreadsheet (if applicable). **If VRIAC displays vesting information on behalf of your plan, please review the participant account(s) and verify the accuracy of the vesting prior to submitting your request.**
Termination Date 05/23/2014 0% vested
- ☐ 6. From Participant account to Plan Level Account (as a result of adjustment or correction). Provide trustee account name(s) on spreadsheet.
- ☐ 7. Transfer of assets between related plans.
- ☐ 8. Re-Open Account/Participant Rehire. Provide all applicable money sources¹ on spreadsheet. If you do not have an outside TPA, please provide Vesting % for employer type money sources being opened for contributions. ____%.
- ☒ 9. Other/Special Instructions (Not to be used for return of Excess Contributions related to failed discrimination testing.)
Leigha Phelps McMulle xxx-xx-0780 termed and is 0% vested. move entire balance to forfeiture account.

TRUSTEE SIGNATURE

Plan Authorized Name (Please print.)

John E. Christopher

Plan Authorized Signature (Required)

John E. Christopher

Date (Required) 8/4/2016

If VRIAC does not receive this form in good order, please contact _____