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).

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation	▶ Complete all entries in a	accordance with the instructions to the Form 55	500-SF.						
	rt Identification Information								
For calendar plan year 2015 or	fiscal plan year beginning 01/01/2	2015 and ending 12	2/31/2015						
A This return/report is for: a 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 foreign plan									
B This return/report is	the first return/report an amended return/report	the final return/report a short plan year return/report (less than 12 months)							
C Check box if filing under:	Form 5558 special extension (enter description)	automatic extension		DFVC progr	am				
Part II Basic Plan Inf	ormation—enter all requested in	formation							
1a Name of plan EUGENE C TENNEY PROFIT S	SHARING PLAN REINSTATED 1/1/9	3	1b Thre plan (PN)	number	002				
			1c Effe	ctive date of 01/0	plan 1/1993				
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) EUGENE C TENNEY			2b Employer Identification Number (EIN) 16-0846436						
			2c Sponsor's telephone number 716-853-1887						
LAW OFFICE OF EUGENE C TENNEY S NIAGARA SQUARE SUFFALO, NY 14202 LAW OFFICE OF EUGENE C TENNEY 5 NIAGARA SQUARE BUFFALO, NY 14202				2d Business code (see instructions) 541110					
3a Plan administrator's name a	and address XSame as Plan Spons	sor.	3b Adm	inistrator's E	EIN				
			3c Adm	inistrator's t	elephone number				
	he plan sponsor has changed since umber from the last return/report.	the last return/report filed for this plan, enter the	4b EIN						
a Sponsor's name			4c PN						
			5a		13				
			5b		13				
·		the plan year (defined benefit plans do not	5c		11				
d(1) Total number of active p	participants at the beginning of the pl	an year	5d(1)		9				
d(2) Total number of active p	participants at the end of the plan year	ar	5d(2)		9				
e Number of participants that	at terminated employment during the	plan year with accrued benefits that were less	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

Delici, it is t	ide, correct, and complete.							
SIGN	Filed with authorized/valid electronic signature.	10/11/2016	EUGENE C TENNEY					
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administra					
SIGN								
HERE	Signature of employer/plan sponsor	ual 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						
			•					

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF.

Form 5500-SF 2015		Page 2							
 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 lf you answered "No" to either line 6a or line 6b, the plan cannot 	an indepen and conditi	dent qualified public a	ccount	ant (IQ	PA)			□ .	Yes No
c If the plan is a defined benefit plan, is it covered under the PBGC in	surance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not de	etermined
Part III Financial Information	, ,								
7 Plan Assets and Liabilities		(a) Beginning	of Ye	ar			(b) End	of Year	•
a Total plan assets	7a		572	779				50	66881
b Total plan liabilities	7b		F70	770				E	66004
Net plan assets (subtract line 7b from line 7a) Income. Expenses, and Transfers for this Plan Year	7c	(a) A		779			(1-)		66881
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(D)	Total	
(1) Employers	8a(1)								
(2) Participants	8a(2)								
(3) Others (including rollovers)	8a(3)								
b Other income (loss)	8b			892					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c								-892
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		5	000					
e Certain deemed and/or corrective distributions (see instructions)	8e								
f Administrative service providers (salaries, fees, commissions)	8f								
g Other expenses	8g			6					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h								5006
Net income (loss) (subtract line 8h from line 8c)	8i								-5898
j Transfers to (from) the plan (see instructions)	8j								
Part IV Plan Characteristics									
9a If the plan provides pension benefits, enter the applicable pension 2E 2G 2R 3B	feature cod	des from the List of Pla	an Cha	racteris	stic Co	des in t	he instru	ictions:	
B If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the List of Pla	n Chara	acterist	ic Coc	les in th	e instruc	tions:	
Part V Compliance Questions									
10 During the plan year:				Yes	No	N/A		Amou	nt
Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fi	duciary Correction	10a		X				
b Were there any nonexempt transactions with any party-in-interest					X				
reported on line 10a.)			10b						
C 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 by fraud or dishonesty?			10d		X				
Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ner persons	by an insurance he benefits under	10e		X				
f Has the plan failed to provide any benefit when due under the plan					X				
			10f		-				
g Did the plan have any participant loans? (If "Yes," enter amount as	•	,	10g		X				
h If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		Χ				
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		X				
j Did the plan trust incur unrelated business taxable income?			10j					_	
Part VI Pension Funding Compliance				•	-				
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									res No
11a Enter the unpaid minimum required contribution for all years from						11a			
12 Is this a defined contribution plan subject to the minimum funding	requireme	nts of section 412 of t	he Cod	e or se	ction (302 of E	RISA?	. 🗍	res X No

	F	orm 5500-SF 2015 Page 3 - 1								
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	date of t	he letter rul Year	ing			
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui				
b	Enter t	ne minimum required contribution for this plan year		12b						
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c						
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d						
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗌	N/A			
Part		Plan Terminations and Transfers of Assets			100	110	1471			
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No				
		s," 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 brough	ght under the co	ontrol		Yes X	No			
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)								
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)			
Part	: VIII	Trust Information								
14a	Name o	f trust		14b 1	Γrust's EIN	١				
14c	Name	of trustee or custodian		14d Trustee's or custodian's						
170 Name of flustee of custodian						telephone number				
Par	t IX	IRS Compliance Questions								
15a	Is the	plan a 401(k) plan?		Ye	S	No				
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		ba ha	esign- ased safe ADP/ACP arbor test ethod					
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	101(m)-	Ye	S	No				
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test			
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No				
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A			
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions			
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	RS opinion	or			
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fav	vorable				
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No				
19	Were in	n-service distributions made during the plan year?		Ye	s	No				
	If "Yes	" enter amount	······	19						
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A			

Form 5500-SF

Department of the Tressury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

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

2015

Pension Benefit Guaranty Corporation Complete all entries in accordance with the instructions to the Form 5500-SF. This Form is Open to Public Inspection										
Tart Author the Port I design Cauch Information										
For calendar plan year 2015 or fiscal plan year beginn				anding 12	/31/20	15				
A This return/report is for:	yer plan 🔲 a mutt	iple-employer plan (not	multiem	oployer) (Filers check	king this box r	nusi altach a liet				
	or part	ticlpating employer infor	mation .	in accordance with t	ha form instru	rtions)				
a one-participa	int plan 📙 a fore	ign plan				icoonaj				
B This return/report is the first return.		nal return/report								
an amended re		rt plan year return/rep	oort (les	sa than 12 months	1					
Check box if filing under: X Form 5558 automatic extension DFVC program										
BDGCal extension leater decodation)										
Part II Basic Plan Information - enter all	requested information									
18 Name of plan			1b	Three-digit						
EUGENE C TENNEY PROFIT SHAR	ING PLAN RE	INSTATED		plan number (PN	0 🛌	000				
1/1/93	10	Effective date of		002						
			1.0							
2a Plan sponsor's name (employer, if for a single-emp	lover plani		2b	01/01						
	effected as D.O. David		20	Employer Identifi	Cation Num	ber (EIN)				
City or town, state or province, country, and ZIP of EUGENE C TENNEY	r foreign postal code (if	foreign, see instr.)	20	16-08						
LAW OFFICE OF EUGENE C TENN			2c	Sponsor's telaph	joue unitipe	r				
5 NIAGARA SQUARE	Au) -b			5-853-188						
BUFFALO NY 1	4202		2d	Businesa code (s		ons)				
A .	as Plan Sponsor.		-	54111						
Sault	i as Pian Sponsor.		3b	Administrator's E	an .					
			3c	Administrator's to	elephone nu	mber				
4 If the name and/or FIN of the plan appearance has also										
4 If the name and/or EIN of the plan sponsor has char	iged since the last retui	m/report filed for this	4b	EIN						
plan, enter the name, EIN, and the plan number from a Sponsor's name	i the last return/report.									
- Opulati a tidille			4c	PN						
5a Tatalauraharat										
5a Total number of participants at the beginning of the	e plan year		5a		,	13				
b Total number of participants at the end of the plan	year		5b			13				
Annual of hardchants with account balances as	Of the end of the plan w	par (dofined								
benefit plans do not complete this item)	***************************************		_5c			11				
- 17 Todai Homber of active participants at the beni	Militia of the olan voce		5d(1)			9				
The end	of the plan year		5d(2)			9				
Trained of paracipants that terminated employme	At during the plan year i	with account								
benefits that were less than 100% vested			5e			0				
VEUTION: A Density for the late or incomplete all	Art		S ress	anable cause is a	المراجعة المعاملة					
Under penalties of perjury and other penalties set forth Schedule SB or Schedule MB completed and signed by my knowledge and belief, it is true, correct, and comple	in the instructions, I der	clare that I have exam	rined th	nis return/report, ir	ncluding, if a	policable, a				
my knowledge and belief, it is true, correct, and comple	to.	- Mail S2 (US SISCILOU)	C versi	on of this return/re	port, and to	the best of				
SIGN	11									
HERE SECULOR COURSE	10/11/16	EUGENE C T	ותמאי	RV		- 1				
Signature of plan administrator	Date	Enter name of Indiv	idual si	Onion as plan adm	ninletrator					
SIGN				33 PIZIT (1011	minaudibi					
HERE										
Signature of employer/plan sponsor	Date	Enter name of indivi	ideral al							
Preparer's name (including firm name, if applicable) and		Enter name of indivi	IUUAI SI							
The second contract of	addiess (nicidos todiu	i or suite numberi		Preparer's teleph	one number	·				
						1				
<u></u>										

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500-SF. 12-07-15

Form 5500-SF (2015) v.150123

6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instr	uctions.)				umanana	X Yes	No	
b	b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant									
	(tQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)									
С	If you answered "No" to either line 6a or line 6b, the plan cannot use Form	1 5500-\$	F and mus	st inst	ead u	se For				
	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (sert III Financial Information	ERISA se	ection 4021)	?	. 1	Yes	No	Not d	etermined	
7	Plan Assets and Liabilities		/a\ Dan	11_	-434					
' a			(a) Beg				(1) End of \		
b		7a 7b		<u> </u>	2,7	79		50	56,881	
c	Net plan labilities Net plan assets (subtract line 7b from line 7a)	7c		57	2.7	779			66,881	
8	Income, Expenses, and Transfers for this Plan Year	 '` 	(a) Amo		13	(b) Total			
а	Contributions received or receivable from:	1 -		,	-			(b) Tota		
	(1) Employers	8a(1)								
	(2) Participants	8a(2)								
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b			-8	92	STA	PEMENT	r 1	
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							-892	
d	Benefits paid (including direct rollovers and insurance premiums to provide									
	benefits)	8d			5,0	00	STA!	rement	. 2	
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e								
<u>f</u>	Administrative service providers (salaries, fees, commissions)	_8f					_			
9	Other expenses	8g				6		·		
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					5,00			
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							5,898	
į.	Transfers to (from) the plan (see instructions)	8j								
Pa 9a	rt IV Plan Characteristics If the plan provides pension benefits, enter the applicable pension feature co									
Pa	rt V Compliance Questions									
10	During the plan year:			Yes	No	N/A		Amount		
а	Was there a failure to transmit to the plan any participant contributions within								•	
	period described in 29 CFR 2510.3-102? (See instructions and DOL's Volunta	ıry								
	Fiduciary Correction Program.)		10a		X					
þ	Were there any nonexempt transactions with any party-in-interest? (Do not income	clude								
	transactions reported on line 10a.)		10b		X					
	Was the plan covered by a fidelity bond?		10c		X	\sqcup				
d	The plant are a least, which or the relations of the plant's flagliky bolk					H				
_	was caused by fraud or dishonesty?		10d		X					
-	Were any fees or commissions paid to any brokers, agents, or other persons									
	insurance carrier, insurance service, or other organization that provides some									
f	the benefits under the plan? (See instructions.)				X	-				
	Has the plan failed to provide any benefit when due under the plan?		10f		X	\vdash				
	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 instruction and 29 CFR 2520.101-3.)		10h		х					
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		x					
<u>_i</u> _	Did the plan trust incur unrelated business taxable income?		10j							
	t VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Y			s and	comp	lete				
	Schedule SB (Form 5500) and line 11a below)		<u></u> ,,,,,,,,,,,,,,,,					Yes	□No	
11a	Enter the unpaid minimum required contribution for all years from Schedule S	B (Form 5	5500) line 4	10		11a				
12	Is this a defined contribution plan subject to the minimum funding requirement				ode o	r				
	section 302 of ERISA?							Yes	X No	

Form 5500·SF 2015	Page 3	3- [1			
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					_	<u> </u>	
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, s	ee inst	ructio	ns, a	nd 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							
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 t							
the left of a negative amount)			12d				
e Will the minimum funding amount reported on line 12d be met by the funding deadline?				/es	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?			<u> 11</u>	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, transferred to another plan, or	r broug	ht					
under the control of the PBGC?					Yes		
C If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), i	identify	the p	olan(s	to whicl	n assets	or	
liabilities were transferred. (See instructions.)							
13c(1) Name of plan(s):	13	3c(2)	EIN(s		(3) PN(s)		
Ph. 4 5 (11) Ph. 4 1 1 2 4 1							
Part VIII Trust Information							
14a Name of trust	14	ŧb ⊤	rust's	EIN			
44e N	-				-		
14c Name of trustee or custodian	14	4d Trustee's or custodian's					
		te	lepho	ne numb	er		
Part IX IRS Compliance Questions							
<u> </u>		11	1		-1-1		
15a Is the plan a 401(k) plan?15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferr	estations.	- 1	Ye Da	es esign-bas		<u>Vo</u>	
	als and	¹ г	¬ sa	ife harbo	r 🗀 !	ADP/ACP	
employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)? 15c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using		-	<u> </u> m	ethod		est	
"current year testing method" for nonhighly compensated employees (Treas. Reg sections	tne						
		١r	٦.,		Π.		
1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))? 16a Check the box to indicate the method used by the plan to satisfy the coverage requirements under			Ye	es atio		<u> </u>	
		J٢	¬ ре	rcentage	· _ (Average	
section 410(b): 16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) b			te:	<u>st</u> _		penefit test	
combining this plan with any other plans under the permissive aggregation rules?		Iг	٦ ٧.		\Box .		
17a Has the plan been timely amended for all required tax law changes?		-	Υe			No	
17b Date the last plan amendment/restatement for the required tax law changes was adopted			<u>Υ</u> ε			No N/A	
(See instructions for tax law changes and codes).		E	iter (f	ne applic	adie coo	Je	
17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submit	Man ala	44 4					
					a tavora	DIE INS	
opinion or advisory letter, enter the date of that favorable letter and the letter. 17d If the plan is an individually designed plan and received a favorable determination letter from the file.	ters se	nai ni	ambe •	r	4		
favorable determination letter	HS, en	ter the	e date	of the p	lan's las	it	
18 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022	1/0/01	$\overline{}$					
has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or							
			٦		Π.		
U.S. Virgin Islands)? 19 Were in-service distributions made during the plan year?	*********		Ye			<u>\o</u>	
Illiministration of the contract of the c		5 <u> </u>	Ye	S		<u> </u>	
If "Yes," enter amount Were required minimum distributions made to 5% owners who have attained age 70 % (regardless)		<u> </u>	9				
to a second to a second to a second to a second		١٢	٦				
whether or not retired), as required under section 401(a)(9)?			Ye	S		<u>l N/A</u>	