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

2018

This Form is Open to Public Inspection

Part I		t Identification Information	1			
For calend	ar plan year 2018 or	fiscal plan year beginning 01/01/2	2018	and ending 12	2/31/2018	
A This re	turn/report is for:	X a single-employer plan		plan (not multiemployer) (f employer information in ac	_	
P This rate	um /ran art ia	a one-participant plan	a foreign plan			
D This reti	urn/report is	the first return/report	the final return/repor			
0 5: .		an amended return/report		urn/report (less than 12 mo	<u>.</u>	
C Check	box if filing under:	Form 5558 special extension (enter desc	automatic extension		DFVC program	
Dowt II	Basia Blan Inf	<u> </u>	· /			
Part II		ormation—enter all requested in	iformation		45 = 0.0	
1a Name	•	MASONDY LLC 404/K) DROEIT S	LIADING DI ANI		1b Three-digit plan number	
LUPPINO L	ANDSCAPING AND I	MASONRY, LLC 401(K) PROFIT SI	HARING PLAN		(PN) ▶	001
				-	1c Effective date of	of plan
						1/2006
Mailing	g address (include ro	loyer, if for a single-employer plan) om, apt., suite no. and street, or P.C			2b Employer Identi (EIN) 13-3	ification Number 987196
-	r town, state or provin ANDSCAPING AND I	nce, country, and ZIP or foreign post MASONRY, LLC	tal code (if foreign, see ins	structions)	2c Sponsor's telep	
				-	2d Business code	
77 SHEATH					8114	
MOUNT KIS	CO, NY 10549				3.	
<u> </u>					01	
3a Plan a	idministrator's name a	and address X Same as Plan Spo	nsor.		3b Administrator's	EIN
				-	3c Administrator's	telenhone number
					7 tarrimotrator o	toropriorio riambor
		he plan sponsor or the plan name h			4b EIN	
		onsor's name, EIN, the plan name a	and the plan number from	the last return/report.	4d PN	
a Spons C Plan N	sor's name				4u PN	
C Flair	Name					
5a Total	number of participant	ts at the beginning of the plan year.			5a	89
b Total	number of participant	ts at the end of the plan year		<u>.</u>	5b	90
		h account balances as of the end of		•	5c	17
d(1) Tot	al number of active p	participants at the beginning of the p	lan year		5d(1)	86
		participants at the end of the plan ye		F	5d(2)	87
		no terminated employment during the			5e	0
Caution: A	A penalty for the late	e or incomplete filing of this retur	n/report will be assesse	d unless reasonable cau		
SB or Sche		other penalties set forth in the instru and signed by an enrolled actuary, a mplete.				
SIGN		ed/valid electronic signature.	10/02/2019	CARMELO LUPPINO		
HERE	Signature of plan	administrator	Date	Enter name of individu	ual signing as plan ad	ministrator
SIGN	Filed with authorize	ed/valid electronic signature.	10/02/2019	CARMELO LUPPINO		

Date

Enter name of individual signing as employer or plan sponsor

Form 5500-SF (2018) Page **2**

6a	Were all of the plan's assets during the plan year invested in eligib	le assets?	(See instructions.)					. X Yes	No No
b	Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility							. X Yes	s П No
	If you answered "No" to either line 6a or line 6b, the plan cann							. 🗀 👀	, 🖺
С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	orogram (see ERISA se	ection 4	021)?		Yes No	Not det	ermined
	If "Yes" is checked, enter the My PAA confirmation number from the	ne PBGC p	remium filing for this p	lan yea	r			(See instr	uctions.)
Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (of Year			(h) En	d of Year	
	Total plan assets	7a	` '	91612			(8) 2.11	1837392	
	Total plan liabilities	7b							
С	Net plan assets (subtract line 7b from line 7a)	7c	169	91612				1837392	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Total	
а	Contributions received or receivable from:	2 (1)		E4.400					
	(1) Employers	8a(1)		51499 98387	-				
1	(2) Participants	8a(2)	18	90307					
	(3) Others (including rollovers)			92277					
	Other income (loss)			92211				157609	
d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						137009	
	to provide benefits)	8d							
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f		11829					
g	Other expenses	8g							
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						11829	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	1						145780	
<u>j</u>	Transfers to (from) the plan (see instructions)	8j							
	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2K 2T 3D	feature co	odes from the List of Plant	an Cha	racteri	stic Co	odes in the in	structions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acteris	tic Cod	des in the inst	tructions:	
	The plant provides its account, since the approache its later.								
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribudescribed in 29 CFR 2510.3-102? (See instructions and DOL's V								
	Program)	-	•	10a		X			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	•		10b		X			
С	Was the plan covered by a fidelity bond?			10c	X			175	000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X			
е	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.)	ne or all of	the benefits under	10e		X			
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X			
g			•	10g	X			9	652
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					

Form 5500-SF (2018)	Page 3- 1
---------------------	------------------

Part	VI Pension Funding Compliance			
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete (Form 5500) and line 11a below)			Yes 🛚 No
11a	Enter the unpaid minimum required contributions 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 se ERISA?		of	Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)			
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, granting the waiver	and enter Da		e of the letter ruling Year
lf y	ou 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		
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 (enter a minus sign to the left of a negative amount)	12d		
е	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?		Ye	s 🔀 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 control of the PBGC?	the		Yes X No
С	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan which assets or liabilities were transferred. (See instructions.)	n(s) to		
1	3c(1) Name of plan(s):	(2) EIN(s))	13c(3) PN(s)

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 section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

2018

This Form is Open to Public Inspection

OMB Nos. 1210-0110

1210-0089

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

For calendar plan year 2	Report Identification Informatio 018 or fiscal plan year beginning		and prouters		
700.2	x a single-employer plan	01/01/2018	and ending	12/31/20	
A This return/report is f B This return/report is:	or: a one-participant plan the first return/report an amended return/report	a list of participating a foreign plan the final return/report	plan (not multiemploye employer information in im/report (less than 12	n accordance with	:his box must attach the form instructions.)
C Check box if filing un	der: x Form 5558 special extension (enter des	automatic extension	The second secon	The state of the s	program
Part II Basic Pla	an Information enter all requeste	ed information			
1a Name of plan	caping and Masonry, LLC 401		Plan	1b Three-dig plan num (PN) ▶	001
				1c Effective 01/01/2	
Mailing Address (inc	e (employer, if for a single-employer plan clude room, apt., suite no. and street, or F or province, country, and ZIP or foreign po	PO Boy	tructions)	2b Employer	Identification Number 3-3987196
Luppino Lands	caping and Masonry, LLC	and the transfer of the	a dolloris)		telephone number
77 Sheather R	d.			2d Business 811410	code (see instructions)
US Mount Kisco NY	name and address X Same as Plan S				
If the name and/or E	EIN of the plan sponsor or the plan name	has changed since the last	raturn/ranget filed for	3c Administra	ator's telephone number
this plan, enter the p a Sponsor's name	plan sponsor's name, EIN, the plan name	and the plan number from t	he last return/report.	A CONTRACTOR OF THE PARTY OF TH	
C Plan Name				4d PN	
a Total number of par	ticipants at the beginning of the plan year	2		. 5a	20
b Total number of part	ticipants at the end of the plan year	***************************************	*******************************	. 5a	90
 Number of participal 	nts with account balances as of the end o	of the plan year (only defined	contribution plane	A STATE OF THE STA	17
d(1) Total number of a	ctive participants at the beginning of the p	olan year	*********************************	5d(1)	86
	ctive participants at the end of the plan ye		***********************************	20.0000	87
e Number of participar less than 100% vest	nts who terminated employment during the	e plan year with accrued be	nefits that were	. 5e	0
Caution: A penalty for	the late or incomplete filing of this retu	urn/report will be assessed	l unless reasonable c	ause is establish	
Under penalties of perjui	ry and other penalties set forth in the instruction and signed by an enrolled actuary	ructions. I declare that I have	evamined this return	roport including if	applicable a Calculut
SIGN Leve	de digge				
HERE Signature of p	lan administrator	Date 10/2/19	Enter name of individ	ual signing as plan	administrator
SIGN Cur	do Legyon	7-17		g == pidi)	200 m to 100
HERE Signature of e	mployer/plan sponsor	Date 10/2/19	Enter name of individu	ual signing as emp	loyer or plan sponsor
or Danamuant Dadies	Low Aver Montage of the Control of t	Name and Administration of the Control of the Contr	1		

6a Were a	all of the plan's assets during the plan year invested in eligible	assets? (Se	e instructions.)			4000000000	**********	U1020034-171-	XYes	□No
b Are you	u claiming a waiver of the annual examination and report of a	n independer	nt qualified public acco	ountar	nt (IOI	PAY			A res	Пио
under	29 CFR 2520.104-46? (See instructions on waiver eligibility ar	nd conditions	S.)		******	*******	********	*******	X Yes	No
If you	answered "No" to either line 6a or line 6b, the plan canno	t use Form	5500-SF and must in	stead	use	Form	5500.		II WADING ATMIT	A STATE OF THE STA
C If the p	lan is a defined benefit plan, is it covered under the PBGC ins	surance prog	ram (see ERISA secti	ion 40	21)?	••••••	Yes	☐ No	☐ Not d	determined
If "Yes	is checked, enter the My PAA confirmation number from the	PBGC prem	nium filing for this year	_					See instru	
Part III	Financial Information						-			
7 Plan A	ssets and Liabilities		(a) Beginning	of Yea	ır	T		(b) End	of Year	
a Total p	lan assets	7a	1,6	91,6	12				1,837	.392
b Total p	lan liabilities	7b	***************************************							/
	n assets (subtract line 7b from line 7a)	7c	1,6	91,6	12	1			1,837	.392
8 Income	e, Expenses, and Transfers for this Plan Year		(a) Amoun	t				(b) 7	200	7000
a Contrib	utions received or receivable from:	0-/4)		E1 4						
	rticipants	8a(1) 8a(2)		51,4	STATE OF STREET					
	ners (including rollovers)			98,3	8/					
b Other is	ncome (loss)	8a(3)	10	2 22	7.					
	come (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	(9	2,27	1)					NO.
d Benefit	s paid (including direct rollovers and insurance premiums	00					-		157	,609
to prov	de benefits)	8d								
The second secon	deemed and/or corrective distributions (see instructions)	8e								
f Admini	strative service providers (salaries, fees, commissions)	8f		11,8	29					
	xpenses	8g								
	xpenses (add lines 8d, 8e, 8f, and 8g)	8h							11	,829
i Net inc	ome (loss) (subtract line 8h from line 8c)	8i							145	,780
j Transfe	ers to (from) the plan (see instructions)	8j								
Part IV	Plan Characteristics									
9a If the pl	an provides pension benefits, enter the applicable pension fe	ature codes	from the List of Plan C	Charac	cterist	ic Coc	les in the	e instruc	tions:	
21	E 2G 2J 2K 2T 3D									
b If the pl	an provides welfare benefits, enter the applicable welfare feat	ture codes fr	om the List of Plan Ch	paract	erietic	Code	s in the	inetruction	nno:	
	5.4 J. A.M. Serial Perinters Microsyla Autor Colonia (C.D. 1906) (Serial Perinters and Colonia	. 112 / 1280 # 1271 7 6 41.07 1 4 40		iai aot	Onotic	Code	o III tilo	ii ioti dette	JIIS.	
Part V	Compliance Questions									
	g the plan year:				Yes	No	N/A		Amount	
a Was	there a failure to transmit to the plan any participant contributi	ons within th	e time period							
	ibed in 29 CFR 2510.3-102? (See instructions and DOL's Vol	untary Fiduc	iary Correction							
Progr		*************	*****************************	10a		х				
repor	there any nonexempt transactions with any party-in-interest?	(Do not inclu	ude transactions	401						
c Was	the plan covered by a fidelity bond?	•••••••	************************	10b	77,000	X	-	-		was laste
d Did th	ne plan have a loss, whether or not reimbursed by the plan's fi	olo litu la a mal	******************************	10c	х	-			1	75,000
by fra	ud or dishonesty?	delity bond,	mat was caused	10d		x				
e Were	any fees or commissions paid to any brokers, agents, or other	er persons by	/ an insurance			1000				
carrie	r, insurance service, or other organization that provides some	or all of the	henefits under							
s une pr	an? (See instructions.)	************	******************************	10e		Х				
	he plan failed to provide any benefit when due under the plan		A STATE OF THE PARTY OF THE RESIDENCE OF THE STATE OF THE	10f		x				
g Did th	e plan have any participant loans? (If "Yes," enter amount as	of year end.)	10g	х					9,652
h If this	is an individual account plan, was there a blackout period? (5	see instruction	ons and 20 CER							
2520.	101-3.)	***************************************	******************************	10h		x				
I If 10h	was answered "Yes," check the box if you either provided the titions to providing the notice applied under 29 CFR 2520.101-	e required no	tice or one of the							
C-AL-PEL				10i						

F	FFOO OF	0040
Form	5500-SF	צרווכי

	1
Page 3 -	
raue 3	

Part	VI	Pension Funding Compliance					
11	Is this (Form	a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete S 5500 and line 11a below)	chedule	SB		Yes X	No
11a	Enter	he unpaid minimum required contributions 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 sec es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	tion 202	of		Yes X	No
а	If a wa	iver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, a g the waiver Month	and enter		of the Yea		ng
If y	ou con	pleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	Day		16a		
		he minimum required contribution for this plan year.	12b				
		he amount contributed by the employer to the plan for the plan year	12c				
d	Subtra	ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a mount)	12d				
е	Will th	e minimum funding amount reported on line 12d be met by the funding deadline?		Yes [] No	□ N/A	V.
Part	VII	Plan Terminations and Transfers of Assets					
13a	Has a	resolution to terminate the plan been adopted in any plan year?		7 Yes	X	No	
		enter the amount of any plan assets that reverted to the employer this year	13a	1100,000		1.14	_
b	Were a	Il the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the PBGC?	ie		Yes [X No	
С	If, duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(assets or liabilities were transferred. (See instructions.)	s) to				
		me of plan(s): 13c(2) E	IN(s)		13c	(3) PN(s)
			- A-X				