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 6058(a) of the Internal Revenue Code (the Code).

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

2010

OMB Nos. 1210-0110 1210-0089

This Form is Open to Public Inspection

	art I Annual Report Identification Information						
For	calendar plan year 2010 or fiscal plan year beginning 07/01/201	0	and ending	06/30/2	2011		
Α .	This return/report is for:	multiple-e	employer plan (not multiemployer)		one-participa	nt plan	
В	This return/report is for: first return/report	final retur	n/report				
	an amended return/report	short plar	year return/report (less than 12 mo	onths)			
С	Check box if filing under: Form 5558 automatic extension				DFVC progra	m	
	special extension (enter description	on)					
Pa	Int II Basic Plan Information—enter all requested inform	nation					
	Name of plan	idilori		1b	Three-digit		
	SLER LISCIA CPAS PC PROFIT SHARING PLAN				plan number	002	
				4 -	(PN) •		
				1C	Effective date of 07/01/19		
2a	Plan sponsor's name and address (employer, if for single-employer	r plan)		2b	Employer Identif		
	SLER LISCIA CPAS PC	p,			(EIN) 11-2340		
010 1	MIDDLE COUNTRY RD			2c	Plan sponsor's to	elephone number	
	DEN, NY 11784			24	Business code (s		
				24	541211	see mandenons)	
3a	Plan administrator's name and address (if same as Plan sponsor, e SLER LISCIA CPAS PC 910 MIDDLE	enter "Same	e")	3b	Administrator's E		
KES	SLER LISCIA CPAS PC 910 MIDDLE SELDEN, N	Y 11784	לא ז	20	11-2340		
				30	631-732	elephone number 2-7575	
4 1	f the name and/or EIN of the plan sponsor has changed since the la	st return/re	port filed for this plan, enter the	4b	EIN		
I	name, EIN, and the plan number from the last return/report. Sponso	or's name		10	DNI		
52	Total number of participants at the beginning of the plan year				PN	6	
b	Total number of participants at the beginning of the plan year					6	
C	Total number of participants at the end of the plan year			5b		0	
C	complete this item)			5c		6	
6a	Were all of the plan's assets during the plan year invested in eligib					X Yes No	
b	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.)						
Pa	rt III Financial Information	01111 3300-	or and must mistead use Form 5.	, , , , , , , , , , , , , , , , , , , 			
7	Plan Assets and Liabilities		(a) Beginning of Year		(b) End	of Year	
	Total plan assets	7a	68020	9	(0)	881393	
b	Total plan liabilities						
С	Net plan assets (subtract line 7b from line 7a)		68020	9		881393	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		(b) T	otal	
а	Contributions received or receivable from:		5859	2			
	(1) Employers	8a(1)	0000	_			
	(2) Participants						
L	(3) Others (including rollovers)		14268	2			
b	Other income (loss)		14200	2		201274	
c d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums	8c				201214	
u	to provide benefits)	8d					
е	Certain deemed and/or corrective distributions (see instructions)						
f	Administrative service providers (salaries, fees, commissions)	8f					
g	Other expenses	8g	9	0			
h	Total expenses (add lines 8d, 8e, 8f, and 8g)					90	
i	Net income (loss) (subtract line 8h from line 8c)	8i				201184	
i	Transfers to (from) the plan (see instructions)	. Qi					

Form 5500-SF 2010	Page 2-
-------------------	----------------

Part IV	Plan	Charact	eristics
---------	------	---------	----------

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

		e pian provides wenare benefits, enter the applicable wenare realtire codes from the cist of Fran Chara	.0.0110		200 111		iotiorio.		
art	٧	Compliance Questions							
0	Dur	ing the plan year:		Yes	No		Amo	unt	
а		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)			X				
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		10b		X				
С	Wa	as the plan covered by a fidelity bond?	10c	X					100000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?				X				
е	insu	re any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, urance service or other organization that provides some or all of the benefits under the plan? (See ructions.)	10e		X				
f	Has	s the plan failed to provide any benefit when due under the plan?	10f		X				
g	Did	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)			X				
h		is is an individual account plan, was there a blackout period? (See instructions and 29 CFR 0.101-3.)	10h		X				
i		Oh was answered "Yes," check the box if you either provided the required notice or one of the eptions to providing the notice applied under 29 CFR 2520.101-3	10i						
art	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))								No
2	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?								
	(If "Yes," complete 12a or 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								
lf y	ou c	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.		_		T			
b	b Enter the minimum required contribution for this plan year								
	C Enter the amount contributed by the employer to the plan for this plan year								
d	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)					-			
е	Will	the minimum funding amount reported on line 12d be met by the funding deadline?				Yes	N	lo	N/A
art	VII	Plan Terminations and Transfers of Assets							
3а	Has a resolution to terminate the plan been adopted during the plan year or any prior year?							X No	
	If "Y	es," 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?							X No	
С		uring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the chassets or liabilities were transferred. (See instructions.)	ne pla	n(s) to					
1	3c(1) Name of plan(s):		13	c(2) El	IN(s)	1	13c(3)	PN(s)
Cauti	ion:	A penalty for the late or incomplete filing of this return/report will be assessed unless reasonab	le car	ıse is	estab	lished.			
Jnde SB or	r per Sch	nalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/ ledule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/ true, correct, and complete.	urn/rep	oort, in	cludin	g, if appli			

SIGN	Filed with authorized/valid electronic signature.	11/07/2011	JOEL N. KESSLER			
HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator			
SIGN	Filed with authorized/valid electronic signature.	11/07/2011	JOEL N. KESSLER			
HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor			