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).

OMB Nos. 1210-0110

1210-0089

2012

This Form is Open to Public Inspection

Pension Be	enefit Guaranty Corporation	▶ Complete all entries in accorda	ance with the instru	ctions to the Form 550	0-SF.				
Part I	Annual Report	Identification Information							
For calenda	ar plan year 2012 or fi	scal plan year beginning 01/01/2012		and ending 1	2/31/2	2012			
	turn/report is for:		a multiple-employer p the final return/report	lan (not multiemployer)		a one-particip	oant plan		
D IIIIS ICE	am/report is.		·	n/report (less than 12 mg	anthe)				
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	n)						
Part II	Basic Plan Info	rmation—enter all requested informat	tion						
1a Name		•			1b	Three-digit			
JONATHAN LOWELL, MD, PC 401(K) PROFIT SHARING PLAN					plan number				
						(PN) ▶	002		
					1c Effective date of plan 04/01/1994				
	ponsor's name and ad LOWELL, MD, PC	dress; include room or suite number (en	nployer, if for a single-	-employer plan)	2b	Employer Identification (EIN) 14-16	fication Numb 30362	er	
130 PARK S	STREET				2c	hone number 3-1120			
MALONE, N					2d	2d Business code (see instructions) 621111			
3a Plan a	dministrator's name ar	nd address XSame as Plan Sponsor Na	ame Same as Plai	n Sponsor Address	3b	Administrator's I	ΞIN		
					3с	Administrator's t	elephone nur	mber	
4 If the r	name and/or FIN of the	e plan sponsor has changed since the la	et return/report filed fo	or this plan, enter the	4h	EIN 14-17	46444		
		mber from the last return/report.	st return/report mea n	or this plan, enter the	40	EIN 14-17	46441		
	or's nameJONATHAN				4c	PN	002		
		at the beginning of the plan year			5a			4	
b Total r	number of participants	at the end of the plan year			5b			4	
	·	account balances as of the end of the pl			- 00			•	
compl	lete this item)			·	5с		X Yes	4 No	
_		s during the plan year invested in eligible f the annual examination and report of a					N 100 L		
•	•	? (See instructions on waiver eligibility a			,		X Yes	No	
		ither line 6a or line 6b, the plan canno							
Caution: A	penalty for the late	or incomplete filing of this return/repo	ort will be assessed	unless reasonable cau	se is	established.			
SB or Sche		her penalties set forth in the instructions, and signed by an enrolled actuary, as well plete.							
SIGN	Filed with authorized	valid electronic signature.	05/06/2013	JONATHAN LOWELL, M.D.					
HERE	Signature of plan a	dministrator	Date	Enter name of individual signing as plan administrator					
SIGN HERE		valid electronic signature.	05/06/2013	JONATHAN LOWELL, M.D.					
Signature of employer/plan sponsor Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)					ividual signing as employer or plan sponsor Preparer's telephone number (optional)				
i reparer s									

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Pa	rt III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning of Yea	ır			(b) Eı	nd of \	'ear	
a	Total plan assets	7a	111713				(,		27520	2
	Total plan liabilities									0
С	Net plan assets (subtract line 7b from line 7a)							1	27520	2
	Income, Expenses, and Transfers for this Plan Year						(b) Total			
	Contributions received or receivable from:		(a) runount					/ 101		
	(1) Employers	8a(1)	2163	8						
	(2) Participants	8a(2)	2454	10						
	(3) Others (including rollovers)	8a(3)		0						
b	Other income (loss)	8b	11769	9						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							16387	7
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		0						
е	Certain deemed and/or corrective distributions (see instructions)	8e		0						
f	Administrative service providers (salaries, fees, commissions)	8f	581	3						
q	Other expenses	8g		0						
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							581	3
ī	Net income (loss) (subtract line 8h from line 8c)								15806	
Ť	Transfers to (from) the plan (see instructions)	8j		0					10000	
Pai	t IV Plan Characteristics	0)		0						
9a	If the plan provides pension benefits, enter the applicable pension	feature co	des from the List of Plan Char	acteris	stic Co	des in	the inst	ruction	s:	
b	2E 2F 2G 2J 2K 2R 3D If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Coc	les in t	he instru	uctions	:	
Par	t V Compliance Questions						1			
10	During the plan year:				Yes	No		An	ount	
a	Was there a failure to transmit to the plan any participant contribution 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidure)			10a		X				
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X				
С	Was 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 or dishonesty?	-		10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth	ner person	s by an insurance carrier,							
	insurance service or other organization that provides some or all cinstructions.)			10e		X				
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Χ				
						X				
g h	If this is an individual account plan, was there a blackout period? ((See instru	uctions and 29 CFR	10g		X				
i	2520.101-3.)	ne require	d notice or one of the	10h						
	exceptions to providing the notice applied under 29 CFR 2520.10	1-3		10i						
Part	VI Pension Funding Compliance									
11	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)									
_11a	Enter the amount from Schedule SB line 39									
12	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 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 beir granting the waiver.	-			and e	enter th Day	ne date (of the I _ Ye		ıling
If	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				

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	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?		Yes 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 brought under the of the PBGC?	control		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(s) which assets or liabilities were transferred. (See instructions.)	to		
1	3c(1) Name of plan(s):	1 3c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
	Name of trust	14b ⊤	rust's EIN	

Form 5500-SF

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Pension Benefit Guaranty Corporation

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2012

OMB Nos. 1210-0110

1210-0089

This Form is Open to Public Inspection

► Complete all entries in acco	ordance with the instructions to the Form 550)0-SF.					
Part I Annual Report Identification Information							
For calendar plan year 2012 or fiscal plan year beginning	01/01/2012 and ending	12/31/20)12				
A This return/report is for:	a multiple-employer plan (not multiemployer)	a one-	participant plan				
B This return/report is:	the final return/report						
an amended return/report	a short plan year return/report (less than 12 m	nonths)					
C Check box if filing under: Form 5558	automatic extension	☐ DFVC	program				
special extension (enter descripti	ion)	L	. •				
Part II Basic Plan Information enter all requested info	ormation						
1a Name of plan	2middon	1b Three-dig	git				
Jonathan Lowell, MD, PC 401(k) Profit Shari	ng Dian	plan num	ber 002				
Dollacian Boness, Pay to sorth, Front Control	ilg Fian	(PN) ▶ 1c Effective					
	<u> </u>	04/01/1994					
Plan sponsor's name and address; include room or suite number	(employer, if for a single-employer plan)	2b Employe	r Identification Number				
Jonathan Lowell, MD, PC		(EIN) 1	4-1630362				
		1	s telephone number				
130 Park Street			483-1120				
US Malone NY 12953		20 Business 621111	code (see instructions)				
3a Plan administrator's name and address X Same as Plan Spons	sor Name Same as Plan Sponsor Address	3b Administr	rator's FIN				
/	The same do rial openior resists	7 Administrator 3 En					
		3c Administr	rator's talanhona number				
		3c Administrator's telephone number					
4 If the name and/or EIN of the plan sponsor has changed since the name, EIN, and the plan number from the last return/report.	e last return/report filed for this plan, enter the	4b EIN 14-	-1746441				
a Sponsor's name Jonathan Lowell, MD, PC		4c PN 002	2				
5a Total number of participants at the beginning of the plan year		5a	4				
b Total number of participants at the end of the plan year		5b	4				
C Number of participants with account balances as of the end of the complete this item)		5c	4				
6a Were all of the plan's assets during the plan year invested in eligit	ble assets? (See instructions.)		XYes No				
b Are you claiming a waiver of the annual examination and report of		PA)					
under 29 CFR 2520.104-46? (See instructions on waiver eligibility			X Yes No				
If you answered "No" to either line 6a or line 6b, the plan can							
Caution: A penalty for the late or incomplete filing of this return/r							
Under penalties of perjury and other penalties set forth in the instruction SB or Schedule MB completed and signed by an enrolled actuary, as	ons, I deciare that I have examined this return/repowell as the electronic version of this return/repo	eport, including, i ort. and to the bes	if applicable, a Schedule st of my knowledge and				
belief, it is true, correct, and complete.							
SIGN Reveller Coull	Messeller Coull Jonathan Lowell, M.D.						
HERE Signature of plan agministrator	Date 4/20// Enter name of individua	Enter name of individual signing as plan administrator					
SIGN Jew & Could		Jonathan Lowell, M.D.					
HERE Signature of employer/plan sponsor	Date 4/30/17 Enter name of individua	· · · · · · · · · · · · · · · · · · ·	plover or plan sponsor				
Preparer's name (including firm name, if applicable) and address; incl			phone number (optional)				
•			, , , , , , , , , , , , , , , , , , , ,				
		440 3 444					

Par	t III Financial Information								
POCCO GREEN WORK	Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year				Year	
	Total plan assets	7a	1,117,13		<u> </u>	1,275,2			
	Total plan liabilities	7b	# f # # 1 f # *	0	 			0	
	Net plan assets (subtract line 7b from line 7a)	75 7c	1,117,13		 		1,275,202		
	ncome, Expenses, and Transfers for this Plan Year	76	(a) Amount		 	tal			
	Contributions received or receivable from:		(0) /////				(-, . •		
	1) Employers	8a(1)	21,63	8				12.	
(2) Participants	8a(2)	24,54	10					
(3) Others (including rollovers)	8a(3)		0					
b	Other income (loss)	8b	117,69	9					
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						163,877	
	Benefits paid (including direct rollovers and insurance premiums			^					
	o provide benefits)	8d		0	+				
	Certain deemed and/or corrective distributions (see instructions)	1		0				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
f /	Administrative service providers (salaries, fees, commissions)	8f	5,83						
<u>g</u> (Other expenses	8g		0					
h T	Fotal expenses (add lines 8d, 8e, 8f, and 8g)	8h						5,813	
<u>i 1</u>	Net income (loss) (subtract line 8h from line 8c)	8i				1000001=11-11-11-11-11-11-11-11-11-11-11-11-11		158,064	
<u>j</u>	Fransfers to (from) the plan (see instructions)	8j		0					
Pai	t 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 2R 3D 1 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	A	mount	
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduc	ciary Corre	ction Program)	10a		х			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		х			
C				10c	х			100,00	
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		Х			
е	Were any fees or commisions paid to any brokers, agents, or other insurance service or other organization that provides some or all constructions.)	of the bene	fits under the plan? (See	10e		х			
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Х		· · · · · · · · · · · · · · · · · · ·	
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	nd.)	10g		х			
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		х			
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					
Par	t 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 X No									
11a	Enter the amount from Schedule SB line 39			•••••		11a			
12	Is this a defined contribution plan subject to the minimum funding			or se	ction 3	02 of	ERISA?	Yes X N	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below					l			
a	If a waiver of the minimum funding standard for a prior year is bei granting the waiver	***************************************	Mo				he date of the		
lf y	ou completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.						

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		r		·			
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?	<u></u>	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	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 brought under the of the PBGC?				☐ Yes 🗵] No		
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) twhich assets or liabilities were transferred. (See instructions.)	0					
•	3c(1) Name of plan(s): 13	(2) EIN((s)	13c(3) P	N(s)		
Part	VIII Trust Information (optional)						
14a Name of trust				14b Trust's EIN			
		1					