

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 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2012</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant 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 COMITER, SINGER, BASEMAN & BRAUN, LLP 401K PROFIT SHARING PLAN	1b	Three-digit plan number (PN) ▶ 003
		1c	Effective date of plan 01/01/1999
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) COMITER, SINGER, BASEMAN & BRAUN, LLP 3801 PGA BOULEVARD #604 PALM BEACH GARDENS, FL 33410	2b	Employer Identification Number (EIN) 65-0859082
		2c	Sponsor's telephone number 561-838-4505
		2d	Business code (see instructions) 541110
3a	Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	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 RICHARD B COMITER, PA	4b	EIN
		4c	PN
5a	Total number of participants at the beginning of the plan year	5a	22
b	Total number of participants at the end of the plan year	5b	22
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	22
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.

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	Filed with authorized/valid electronic signature.	10/10/2013	RICHARD COMITER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/10/2013	RICHARD COMITER
	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 (optional)			Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2020360	2459107
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2020360	2459107
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	179251	
(2) Participants	8a(2)	178463	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	154568	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		512282
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	61650	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	11885	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		73535
i Net income (loss) (subtract line 8h from line 8c)	8i		438747
j Transfers to (from) the plan (see instructions)	8j	0	

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: 2A 2E 2G 2J 2R 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	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		200000
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		4949
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	
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			

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 amount from Schedule SB line 39	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)

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

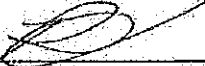
5500-SF Electronic Filing Authorization

Plan Name: Comiter, Singer, Baseman & Braun, LLP 401k Profit Sharing Plan
EIN/PN: 65-0959082/003
Plan Year: 01/01/2012 ~ 12/31/2012

I hereby authorize Hackett Pickering Daugherty & Daugherty to electronically file the above return with the US Department of Labor's Electronic Filing Acceptance System (EFAST).

I have signed Form 5500-SF for this return and understand a scanned copy of this return bearing my manual signature will be included in the electronic filing and posted on the US Department of Labor's internet site for public disclosure.

Plan Administrator

X  , President
(sign)

X 10/9/13
(date)

Plan Sponsor

X  , President
(sign)

X 10/9/13
(date)

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Part I Annual Report Identification Information		
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A This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multilemployer) ☐ a one-participant 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 III Basic Plan Information --- enter all requested information		
1a Name of plan Comiter, Singer, Baseman & Braun, LLP 401k Profit Sharing Plan	1b Three-digit plan number (PN)	003
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Comiter, Singer, Baseman & Braun, LLP 3801 PGA Boulevard #604 US Palm Beach Gardens FL 33410	1c Effective date of plan 01/01/1999	
	2b Employer Identification Number (EIN) 65-0859082	
	2c Sponsor's telephone number (561) 838-4505	
	2d Business code (see instructions) 541110	
3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	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 Richard B Comiter, PA	4b EIN	
	4c PN	
5a Total number of participants at the beginning of the plan year	5a	22
b Total number of participants at the end of the plan year	5b	22
c Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item)	5c	22
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

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	 Signature of plan administrator	 Date	Richard Comiter Enter name of individual signing as plan administrator
SIGN HERE	 Signature of employer/plan sponsor	 Date	Richard Comiter 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 (optional)			Preparer's telephone number (optional)

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	2,020,360	2,459,107
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2,020,360	2,459,107
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	179,251	
(2) Participants	8a(2)	178,463	
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	154,568	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		512,282
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	61,650	
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f	11,885	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		73,535
i Net income (loss) (subtract line 8h from line 8c)	8i		438,747
j Transfers to (from) the plan (see instructions)	8j	0	

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:

2A 2B 2G 2J 2R 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	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	200,000
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	4,949
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	
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		

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 amount from Schedule SB line 39	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?	13a	☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year		
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 (optional)

14a Name of trust	14b Trust's EIN

Application for Extension of Time To File Certain Employee Plan Returns

OMB No. 1545-0212

File With IRS Only

► For Privacy Act and Paperwork Reduction Act Notice, see Instructions.
► Information about Form 5558 and its instructions is at www.irs.gov/form5558

Part I Identification

A Name of filer, plan administrator, or plan sponsor (see instructions) Comiter, Singer, Baseman & Braun, LLP Number, street, and room or suite no. (If a P.O. box, see instructions) 3801 PGA Boulevard #604 City or town, state, and ZIP code Palm Beach Gardens FL 33410	B Filer's identifying number (see instructions) Employer identification number (EIN) (9 digits XX-XXXXXXX) 65-0859082 Social security number (SSN) (9 digits XXX-XX-XXXX)																		
C	<table border="1"> <thead> <tr> <th colspan="3" data-bbox="919 464 1076 476">Plan number</th> <th colspan="3" data-bbox="1156 464 1378 476">Plan year ending--</th> </tr> <tr> <th data-bbox="919 476 971 487"></th> <th data-bbox="971 476 1024 487"></th> <th data-bbox="1024 476 1076 487"></th> <th data-bbox="1156 476 1208 487">MM</th> <th data-bbox="1208 476 1260 487">DD</th> <th data-bbox="1260 476 1378 487">YYYY</th> </tr> </thead> <tbody> <tr> <td data-bbox="919 487 971 493">0</td> <td data-bbox="971 487 1024 493">0</td> <td data-bbox="1024 487 1076 493">3</td> <td data-bbox="1156 487 1208 493">12</td> <td data-bbox="1208 487 1260 493">31</td> <td data-bbox="1260 487 1378 493">2012</td> </tr> </tbody> </table>	Plan number			Plan year ending--						MM	DD	YYYY	0	0	3	12	31	2012
Plan number			Plan year ending--																
			MM	DD	YYYY														
0	0	3	12	31	2012														
Plan name Comiter, Singer, Baseman & Braun, LLP 401k Profit Sharing Plan																			

Part II Extension of Time To File Form 5500 Series, and/or Form 9955-SSA

- 1 ☐ Check this box if you are requesting an extension of time on line 2 to file the first Form 5500 series return/report for the plan listed in Part 1, C above.
- 2 I request an extension of time until 10 / 15 / 2013 to file Form 5500 series (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 5500 series.
- 3 I request an extension of time until 10 / 15 / 2013 to file Form 8955-SSA (see instructions).
Note. A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application is automatically approved to the date shown on line 2 and/or line 3 (above) if: (a) the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 9955-SSA for which this extension is requested, and (b) the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

Part III Extension of Time To File Form 5330 (see Instructions)

- 4 I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

a Enter the Code section(s) Imposing the tax ▶ a

b Enter the payment amount attached	<div style="display: flex; align-items: center;"> <div style="flex: 1; border-bottom: 1px solid black; margin-right: 5px;"></div> <div style="border-bottom: 1px solid black; width: 100px; text-align: center;">b</div> </div>
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c For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date c

- 6 State in detail why you need the extension:

Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made on this form are true, correct, and complete, and that I am authorized to prepare this application.

Signature ►

Date ►