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).

0040

2012

OMB Nos. 1210-0110

1210-0089

the Internal Revenue Code (the Code).

This Form is Open to Public Inspection

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

Part I		t Identification Inform							
For calen	dar plan year 2012 or	fiscal plan year beginning	10/01/2012		and ending (09/30/2	2013		
A This re	eturn/report is for:	X a single-employer plan	a m	nultiple-employer pl	an (not multiemployer)		a one-particip	pant plan	
B This re	eturn/report is:	the first return/report	the	final return/report					
		x an amended return/rep	oort a sh	nort plan year returi	n/report (less than 12 m	onths)	1		
C Check	box if filing under:	Form 5558	aut	omatic extension			DFVC progra	am	
		special extension (ente	er description)						
Part II	Basic Plan Inf	ormation—enter all reque	sted information	n					
1a Name	e of plan					1b	Three-digit		
ALLAN KAI	SER, PC PENSION P	PLAN					plan number	005	
						10	(PN) Feffective date o	L	
						10	10/01	•	
	2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) ALLAN KAISER, PC							fication Number	
1040 PARI	(AVENUE APT. 8D					2c	Sponsor's telep		
	NEW YORK, NY 10028							(see instructions)	
3a Plan	administrator's name	and address XSame as Plar	Sponsor Name	e Same as Plar	Sponsor Address	3b	Administrator's	EIN	
		_		_		3c	Administrator's	telephone number	
		he plan sponsor has changed umber from the last return/re		return/report filed for	or this plan, enter the	4b EIN			
	sor's name	umber nom me last retum/re	port.			4c PN			
5a Tota	number of participant	ts at the beginning of the plar	n year			5a		2	
b Tota	number of participant	ts at the end of the plan year.				5b		2	
		n account balances as of the	•	• `	•	5c			
b Are y	vou claiming a waiver er 29 CFR 2520.104-4	ets during the plan year inves of the annual examination an 6? (See instructions on waive either line 6a or line 6b, the	d report of an ir er eligibility and	ndependent qualifie conditions.)	d public accountant (IQ	PA)		X Yes No	
Caution:	A penalty for the late	or incomplete filing of this	s return/report	will be assessed	unless reasonable cau	ıse is	established.		
SB or Sch		other penalties set forth in the and signed by an enrolled ac nplete.							
SIGN	Filed with authorize	d/valid electronic signature.		04/08/2014	DR. ALLAN KAISER				
HERE	Signature of plan	administrator		Date	Enter name of individ	ual sig	ning as plan adr	ninistrator	
SIGN	Filed with authorize	d/valid electronic signature.		04/08/2014	DR. ALLAN KAISER				
HERE		loyer/plan sponsor		Date	Enter name of individual signing as employer or plan sp				
Preparer's	s name (including firm	name, if applicable) and add	ress; include ro	om or suite numbe	r (optional)	Prep	arer's telephone	number (optional)	

Form 5500-SF 2012 Page **2**

7 Plan Assets and Liabilities	Por	t III Financial Information							
a Total plan assets.		•		(a) Deminute of Ver		1		/h) Fud of Voca	
D Total plan liabilities. 7b 0 0 1737708 C National Plan States (subtract line 7b from line 7a)			7-						
C Net plan assets (subtract line 7b from line 7a)		·		100202				1737706	
8 Income. Expenses, and Transfers for this Plan Year 2 Contributions received or receivable from: (1) Employers (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Septimental for the plan for the plan of the plan any participant contributions within the time period described in 29 CFR 1 13 O but for the plan provides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Characteristic Codes in the instructions: 1 Transfers to (from) the plan forwides welfare feature codes from the List of Plan Chara				153282		-		1727700	
a Contributions received or receivable from: (1) Employers. (2) Participants. (3) Others (including rollovers). (3) Others (including rollovers). (4) Ba (3) (5) Other (including rollovers). (6) Other income (loss). (7) Total income (loss). (8) Bb 29888 (8) 204888 (9) C Total income (loss). (8) Bb 29888 (9) C Total income (loss). (8) Be (1) See (1)			76		.0				
(1) Employees				(a) Amount				(D) lotal	
(3) Others (including rollovers)			8a(1)	17500	0				
b Other income (doss)		(2) Participants	8a(2)						
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	8a(3)						
d Benefits paid (Including direct rollovers and insurance premiums to provide benefits)	b	Other income (loss)	8b	2988	88				
to provide benefits)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					204888	
f Administrative service providers (salaries, fees, commissions)			8d						
g Other expenses (add lines 8d, 8e, 8f, and 8g)	е	Certain deemed and/or corrective distributions (see instructions)	8e						
n Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f						
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g						
Transfers to (from) the plan (see instructions)	h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						
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: 1A 1F 1I 3D	<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i					204888	
9a	j	Transfers to (from) the plan (see instructions)	8j						
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 Ves No Amount	Par	t IV Plan Characteristics							
Part V Compliance Questions 10	9a								
10 During the plan year: 2	b	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:							
10 During the plan year: 2	Part V Compliance Questions								
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						Yes	No	Amount	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	Was there a failure to transmit to the plan any participant contribu			10a		Х		
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	b	, , ,	,	•	10b		X		
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		Was the plan covered by a fidelity bond?			100	X		200000	
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.)					100			200000	
insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		or dishonesty?			10d		X		
f Has the plan failed to provide any benefit when due under the plan?	C	insurance service or other organization that provides some or all of	of the bene	efits under the plan? (See	10e		X		
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.) h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 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. 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). 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 X N (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.	f				10f		Χ		
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		<u> </u>					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		If this is an individual account plan, was there a blackout period?	(See instru	uctions and 29 CFR					
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)	i	If 10h was answered "Yes," check the box if you either provided the	ne require	d notice or one of the					
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)	Dart		1 0		101				
11a Enter the amount from Schedule SB line 39		Is this a defined benefit plan subject to minimum funding requirem							
(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.	11a	3300) and line 11d below).							
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	12	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							
granting the waiver		(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)							
		granting the waiver							
h. Enter the minimum required contribution for this plan year	lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule	e MB (For	m 5500), and skip to line 13.					
b Enter the minimum required contribution for this plan year	b	Enter the minimum required contribution for this plan year					12b		

	Form 5500-SF 2012 Page 3 - 1			
			1	
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		
<u>e</u>	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):	13c(2) E	EIN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	14b	Trust's EIN	
		l		

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

For	r calendar p	olan year 2012	2 or fiscal plan ye	ear beginning 1	0/01/2012			and er	iding 09/	30/20	13		
			nearest dollar.										
<u> </u>	Caution: /	A penalty of \$1	,000 will be asse	essed for late filing o	of this report	unless reas	onable ca	ause is establi	shed.		1		
A 1	Name of pla	an ER, PC PENSI	ON DLAN					B Three-	digit			005	;
ALI	-AIN NAISE	IN, FO FENSI	ON FLAIN					plan ni	ımber (PN))		
С	Plan spons	or's name as s	shown on line 2a	of Form 5500 or 55	00-SF			D Employ	er Identifica	tion N	lumber (EIN)	
	AN KAISE							11-231325			(,	
								11 201020					
Εī	Гуре of plar	n: X Single	Multiple-A	Multiple-B	F	Prior year pla	an size:	X 100 or fewe	101-5	500	More t	han 500	
D:	art I B	Basic Inforn	nation	<u> </u>			_						
1		e valuation date		onth 10 [Day <u>01</u>	Year	2012						
2	Assets:	valuation dati	e. iv	IOITIII IO	Jay	Teal _	2012	_					
-		t value							2a				1504
									2b				1504
3			ant count breakd					Number of part			(2)	Funding Ta	
	_			ries receiving payme	ant .	3a	(1)	variber of part	0	1	(~)	r unung re	0
				receiving payme					1				<u> </u>
		tive participant				0.0							010
						3c(1)	1						0
	2-(0)										<u></u> 582193		
	(2) Vested benefits						1				582193		
	- ` '									,			582803
4				box and complete li				П					002000
-								_	4a				
				ed at-risk assumption mptions, but disrega									
				inplions, but disrega insecutive years and					4b				
5					•				_				6.71 %
6	Target n	ormal cost							6				0
Sta	tement by	Enrolled Actu	uary						'	,			
				in this schedule and accompinion, each other assum									
				erience under the plan.	p.i.o 10 10 doon 10	ibio (idiiiig iiilo c		experience or the p			pootationo	una 54611 5411	or documptions, in
5	SIGN												
Н	IERE										03/19/2	014	
	•		Signat	ure of actuary				_			Date		
NAC	CHMAN YA	AKOV ZISKIN	ID, ESQ.								11-058	356	
			Type or prii	nt name of actuary					Most	recen		ent numbe	r
ECC	ONOMIC G	ROUP PENSI	ON SERVICES	ŕ								4-9063	
			Fi	irm name					Telephone	numl	per (inclu	iding area	code)
	7TH AVEI W YORK, N								•		,	3 "	•
INE	vv TORK, I	11 10001											
			Δddr	ess of the firm				_					
	e actuary hauctions	as not fully refl	ected any regula	ation or ruling promu	lgated unde	er the statute	in compl	leting this sche	dule, checl	k the b	oox and	see	

Page	2	_

Pa	rt II	Begin	ning of Year	Carryov	er Prefunding Balan	ces						
							(a)	Carryover balance	:	(b) F	Prefundi	ng balance
7		Ū	0 , ,		cable adjustments (line 13 t	•			767			0
8			•	-	unding requirement (line 35				0			0
9									767			0
10	Interest	on line 9	using prior year's	actual ret	urn of%				0			0
11	Prior ye	ar's exce	ess contributions to	be added	I to prefunding balance:							
	a Prese	ent value	of excess contribu	itions (line	38a from prior year)							0
b Interest on (a) using prior year's effective interest rate of6.30 % except as otherwise provided (see instructions)								0				
	C Total	available	at beginning of curr	ent plan ye	ear to add to prefunding bala	nce						0
	d Portion	on of (c)	to be added to pre	funding ba	lance							0
12	12 Other reductions in balances due to elections or deemed elections							0				
13	13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)								0			
P	art III	Fun	ding Percenta	ges								
14	Funding	g target a	uttainment percenta	age							14	0.12 %
_	15 Adjusted funding target attainment percentage							15	119.10 %			
Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement								163.30 %				
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage											
Pá	art IV	Con	tributions and	Liquid	ity Shortfalls							
18	Contrib	utions ma	ade to the plan for	the plan y	ear by employer(s) and em	ployees:						
(M	(a) Dat IM-DD-Y		(b) Amount pa employer((c) Amount paid by employees	(a) [(MM-DE		(b) Amount p employer		(0		nt paid by oyees
01	/28/2014	1		100000	0							
03	8/19/2014	1		75000	0							
											,	
						Totals ▶	18(b)		175000	18(c)		0
19	Discour	nted emp	loyer contributions	see inst	ructions for small plan with	a valuation	date after t	he beginning of th	e year:			
	a Conti	ributions	allocated toward u	npaid min	imum required contributions	s from prior	years		19a			0
	b Contr	ibutions	made to avoid rest	rictions ac	ljusted to valuation date				19b			0
	C Contr	ibutions a	allocated toward min	nimum requ	uired contribution for current	year adjusted	d to valuatio	n date	19c			159951
20	Quarter	ly contrib	outions and liquidity	/ shortfalls	:						_	,
			_		he prior year?						<u> </u>	Yes No
	b If line	20a is "	Yes," were require	d quarterly	installments for the curren	t year made	in a timely	manner?			<mark>></mark>	Yes No
	C If line	20a is "	Yes," see instruction	ons and co	mplete the following table a							
		(1) 4-	, I		Liquidity shortfall as of e	end of quarte		•			(A) A±1	<u> </u>
		(1) 18	St 0		(2) 2nd	0	(3)	3rd	0		(4) 4th	0
			U			U			U			U

Do	-+ \/	Accumptio	no Uood to Dotormino	Funding Torget and Torge	at Normal Coat				
21		nt rate:	ns used to Determine	Funding Target and Targe	t Normal Cost				
۷,		ment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %		N/A, full yield	d curve	used
	b App	licable month (enter code)			21b	21b		
22	Weight	ted average ret	irement age			22			70
23		ty table(s) (see			scribed - separate	Substitute	е		
Pa	rt VI	Miscellane	ous Items						
24	Has a	change been m	nade in the non-prescribed act	tuarial assumptions for the current			· · -	d Yes	X No
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	hment		Yes	X No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment.		Yes	X No
27	27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment								
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	um Required Contribution	s For Prior Years				
28	Unpaid	d minimum requ	uired contributions for all prior	years		28			0
29				d unpaid minimum required contrib	, ,	29			0
30	30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)								0
Pa	rt VIII	Minimum	Required Contribution	For Current Year					
31	Target	t normal cost a	nd excess assets (see instruct	tions):					
a Target normal cost (line 6)									0
			-	line 31a		31b	0		
32	Amorti	ortization installments: Outstanding Balance				ance	Installn	nent	
						582066			98791
						0			0
33				ter the date of the ruling letter grar) and the waived amount		33			
34	Total for	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34			98791
				Carryover balance	Prefunding bala	nce	Total ba	lance	
35			use to offset funding	0		0			0
36	Additio	nal cash requir	rement (line 34 minus line 35)			36			98791
37				ontribution for current year adjusted		37			159951
38	Preser	nt value of exce	ess contributions for current ye	ear (see instructions)					
	a Tota	I (excess, if any	y, of line 37 over line 36)			38a			61160
	b Porti	on included in	line 38a attributable to use of	prefunding and funding standard ca	arryover balances	38b			0
39	Unpaid	d minimum requ	uired contribution for current y	ear (excess, if any, of line 36 over l	ine 37)	39	(
40			•	S		40			
Pa	Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)								
41	41 If an election was made to use PRA 2010 funding relief for this plan:								
	a Schedule elected								
	b Eligil	ble plan year(s)) for which the election in line	41a was made		2008	3 2009 201	0 2	2011
42	Amoun	t of acceleratio	n adjustment			42			
43	Excess	installment ac	celeration amount to be carrie	d over to future plan years		43			

Form 5500-SF

Department of the Treasury Internal Revenue Service

Employee Benefits Security Administration

Department of Labor

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).

OMB Nos. 1210-0110 1210-0089

2012

This Form is Open to Public

Pen	sion Berefit Guaranty Corporation Complete all entries in	accordance with the :			Inspection
Par	ci Aimual Report Identification Informatio	n	istructions to the Form 55	00-SF.	
For ca	endar plan year 2012 or fiscal plan year beginning	10/01/20	1.2 and ending	09/30	0/2013
A Thi	s return/report is for: x a single-employer plan	a multiple-emplo	yer plan (not multiemployer)		
B Thi	s return/report is: the first return/report	the final return/re		L ª	one-participant plan
	an amended return/report	==	return/report (less than 12 i		
C Chi	eck box if filing under: Form 5558	automatic extens		_	
	special extension (enter des		SION	∐ DI	FVC program
Part				-	
	II Basic Plan Information enter all requester ame of plan	1 information			
				1b Three	e-digit number
A	llan Kaiser, PC Pension Plan			(PN)	▶ 005
				1c Effec	tive date of plan
2a P	an sponsor's name and address; include room or suite num	ber (employer if for a s	ingle-employer alan\	T	01/1998
A.	llan Kaiser, PC	(migic ciriployer plan)	ZD Empl	oyer Identification Number 11-2313255
					sor's telephone number
10	040 Park Avenue Apt. 8D				soi's telephone number 2) 996-6771
					ess code (see instructions)
	NY 10028			6213	.11
Ja Fi	an administrator's name and address X Same as Plan Sp	ionsor Name 🔲 Same	as Plan Sponsor Address	3b Admir	nistrator's EIN
				3c Admir	istrator's telephone number
				l i	
4 !f t	he name and/or EIN of the plan sponsor has changed since	the last return/report fi	led for this plan, antor the	4b EIN	
110	me, and the plan humber from the last return/report.	and indicated in a logical in	ice for this plant, enter the	4D EIN	
	onsor's name			4c PN	
ba To	tal number of participants at the beginning of the plan year	48>++++++++++++++++++++++++++++++++++++	**************************	5a	2
n (0)	al number of participants at the end of the plan year			5b	2
cor	mber of participants with account balances as of the end of nplete this item)	the plan year (defined	benefit plans do not	F .	
6a W∈	re all of the plan's assets during the plan year invested in el	ligible assets? (See ins	tructions)	5c	
b Are	you claiming a waiver of the annual examination and report	t of an indocended acc		σΛ)	
unc	ier 29 CFR 2520.104-46? (See instructions on waiver eligibi	ility and conditions.)		•	Yes □No
	oa anovered 140 to entiter time oa or line ob, the plan c	annot use Form 5500	<u>-SF and must instead-use-</u>	Form 5500.	÷
Cautio	n: A penalty for the late or incomplete filing of this retur	n/report will be asses	sed unless reasonable car	ise is establ	lished.
Ouger b	enalties of perjury and other penalties set forth in the instru	ictions I declare that I I	ovo ovominos this estimate		
	ichedule MB completed and signed by an enrolled actuary, it is true, correct, and complete.	as well as the electroni	c version of this return/repor	t, and to the i	pest of my knowledge and
SIGN	Olle Man				
HERE	Signature of plan administrator				
	orginature or pian administrator	Date	Enter name of individua	l signing as p	lan administrator
SIGN HERE	Cianatana				
	Signature of employer/plan sponsor	signing as e	mployer or plan sponsor		
cpaic	r's name (including firm name, if applicable) and address; in	iciude room or suite nu	mber (optional)	Preparer's te	elephone number (optional)
			}		
				i, s	
				+	

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Allan Kaiser, PC Pension Plan 11-2313255 / 005

For the plan year 10/1/2012 through 9/30/2013

Valuation Date: 10/1/2012

Funding Method: As prescribed in IRC Section 430

Age - Eligibility age at nearest birthday and other ages at nearest birthday

New participants are included in current year's valuation

Prospective Compensation - Highest 3 consecutive years of service

Form of Payment - Assumed form of payment for funding is Life Annuity

Interest Rates -

Segment trates for the Valuation Date as permitted under IRC 430(h)(2)(C)

Segment # Year Rate %

Segment 1 0 - 5 1.72

Segment #	Year	Rate %
Segment 1	0 - 5	1.72
Segment 2	6 - 20	4.58
Segment 3	> 20	5.67

Segment rates as of September 30, 2011 As permitted under IRC 430(h)(2)(C)(iv)(II)

Segment #	Year	Rate %
Segment 1	0 - 5	5.54
Segment 2	6 - 20	6.85
Segment 3	> 20	7.52

Pre-Retirement - Mortality Table - None

Turnover/Disability - None
Salary Scale - None
Expense Load - None
Ancillary Ben Load - None

Post-Retirement - Mortality Table - 12C - 2012 Funding Target - Combined - IRC 430(h)(3)(A)

Cost of Living - None

Asset Valuation Method: Fair market value of assets adjusted for contributions under IRC 430(g)(4)

Discrimination Test Assumptions:

HCE Determination - Based on all employees

Otherwise Excludable - Otherwise Excludable HCEs are included with the Not Otherwise Excludable employees

410(b)/401(a)(4) Testing:

Pre-Retirement - Interest - 8.5%

Post-Retirement - Interest - 8.5%

Mortality Table - Applicable Mortality Table - IRC 417(e)(3)

Permissively Aggregated Plans - Not tested As Single Plan

Compensation - Use current compensation to calculate the benefit accrual rate (annual method)

Testing Age - Use social security retirement age or attained age, if older

Normal Form for MVAR - Joint with 50% Survivor Benefits

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Allan Kaiser, PC Pension Plan 11-2313255 / 005 For the plan year 10/1/2012 through 9/30/2013

The age reported is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 32 - Schedule of Amortization Bases

Allan Kaiser, PC Pension Plan 11-2313255 / 005 For the plan year 10/1/2012 through 9/30/2013

	Date Base Established	Original Base Amount	Type of Base	Present Value of Remaining Installments	Years Remaining Amortization Period	Amortization Installment
	10/01/2012	582,066	Shortfall	582,066	7	98,791
Totals:				\$582,066		\$98,791

April 4, 2014

Schedule SB, Part V Summary of Plan Provisions

Allan Kaiser, PC Pension Plan 11-2313255 / 005

For the plan year 10/1/2012 through 9/30/2013

Employer: Allan Kaiser, PC

Type of Entity - C-Corporation

EIN: 11-2313255 TIN: Plan #: 005 Plan Type: Defined Benefit

Dates: Effective - 10/1/1998 Year end - 9/30/2013 Valuation - 10/1/2012

Top Heavy Years - 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010

Eligibility: All employees excluding non-resident aliens, members of an excluded class and union

Minimum age - 21 Months of service - 12

Hours Required for - Eligibility - 1000 Benefit accrual - 1000 Vesting - 1000

Plan Entry - 10/01 or 04/01 the plan year on or next following eligibility satisfaction.

Retirement: Normal - Attainment of age 65 and completion of 5 years of participation

Early - Not provided

<u>Average Compensation:</u> Highest 3 consecutive years of service

Top Heavy Minimum Benefit - Highest 5 consecutive top heavy years of participation

Plan Benefits: Retirement - Derived from the excess benefit formula below rounded to the nearest dollar:

10% of average monthly compensation per year of service beginning year 1 limited to 25 year(s)

Maximum spread/offset limited to 0.75% (as adjusted from social security retirement age to normal retirement age, for normal form of payment, and integration level options, if applicable)

times years per year of service not to exceed 35 years.

Excess compensation defined as the Participant's Covered Compensation.

Covered Compensation determined using the 2009 covered compensation table Round to Nearest

\$3,000 w hich is averaged to social security retirement age.

Accrued Benefit - Unit credit based on service

Minimum Benefit - None Maximum Benefit - None

Maximum allowable distribution is lump sum equivalent of normal form not to exceed 415 maximum allowable

distribution, which is the lesser amount computed using a) 5.5% interest and the Applicable Mortality Table or

b) the greater of plan actuarial equivalence interest and mortality or 417(e) Minimum

Death Benefit - Present Value of Vested Accrued Benefit

Top Heavy Minimum: None

IRS Limitations: 415 Limits - Percent: 100 Dollar: \$200,000

Maximum 401(a)(17) compensation - \$250,000

Normal Form: Life Annuity

Optional Forms: Lump Sum

Life Annuity Guaranteed for 10 Years

Joint with 50%, 75% or 100% Survivor Benefit

Schedule SB, Part V Summary of Plan Provisions

Allan Kaiser, PC Pension Plan 11-2313255 / 005

For the plan year 10/1/2012 through 9/30/2013

Vesting Schedule:YearsPercent 0%

0-1 0% 2 20% 3 40% 4 60% 5 80% 6 100%

Service is calculated using all years of service except years prior to plan effective date

Present Value of Accrued Benefit: Based on the greater of 417(e) or Actuarial Equivalence

417(e):

Interest Rates -

Segment #	Years	Rate %
Segment 1	0 - 5	1.02
Segment 2	6 - 20	3.71
Segment 3	> 20	4.67

Mortality Table - 12E - 2012 Applicable Mortality Table for 417(e) (unisex)

Actuarial Equivalence:

Pre-Retirement - Interest - 5%

Mortality Table - None

Post-Retirement - Interest - 5%

Mortality Table - G94 - 1994 Group Annuity Reserving Proj 2002, Scale AA (unisex)

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor **Employee Benefits Security Administration**

Pension Benefit Guaranty Composation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the

Internal Revenue Code (the Code).

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

· · ·	File as an attachmen	nt to Form	5500 or 5	500-SF.				
For calendar plan year 2012 or fiscal p	lan year beginning 10/01/2	2012		and ending	g 09.	/30/2013		
▶ Round off amounts to nearest do	▶ Round off amounts to nearest dollar.							
Caution: A penalty of \$1,000 will be	e assessed for late filing of this report u	inless reas		_	d.		<u></u>	
A Name of plan		B Three-digi						
Allan Kaiser, PC Pension P		plan numb	er (PN)	>	005			
C Plan sponsor's name as shown on li	C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF D Employer Identification Number (EIN)							
Allan Kaiser, PC 11-231325						3255		
E Type of plan: Single Multiple	e-A	rior year pl	lan size: 🗓	100 or fewer]101-5	600 [More	e than 500	
Part 1 Basic Information	granua waxana		<u> </u>					
1 Enter the valuation date:	Month 10 Day 01	Year_	2012					
2 Assets:								
a Market value					2a		1,504	
b Actuarial value					2b		1,504	
3 Funding target/participant count b	reakdown		(1) Nu	ımber of participa	ants	(2)	Funding Target	
a For retired participants and ben	eficiaries receiving payment	3a			0		0	
b For terminated vested participal	nts	3b			1		610	
c For active participants:							12.233464.4	
(1) Non-vested benefits		3c(1)	100				0	
(2) Vested benefits		3c(2)	100		1447		582,193	
(3) Total active		3c(3)			1		582,193	
d Total		3d			2		582,803	
4 If the plan is in at-risk status, chec	ck the box and complete lines (a) and ((b)				(Paper Section)	77 to the transfer and	
a Funding target disregarding pre	scribed at-risk assumptions				4a			
	assumptions, but disregarding transition				4b		•	
5 Effective interest rate					5	6.71 %		
6 Target normal cost					6	0		
accordance with applicable law and regulations combination, offer my best estimate of anticipat	upplied in this schedule and accompanying schedules. In my opinion, each other assumption is reasonabled experience under the plan.							
SIGN HERE	<i>h</i>					03/19/20	14	
Signature of actuary Date								
Nachman Yaakov Ziskind, Esq. 11-05856								
Type or print name of actuary					Most recent enrollment number			
Economic Group	Pension Services				(2	12) 494-9	063	
333 7th Avenue	Firm name			Те	lephone	number (incl	luding area code)	
US New York	NY 10001							
	Address of the firm							
If the actuary has not fully reflected any	regulation or ruling promulgated under	the statute	e in comple	eting this schedu	ile, che	ck the box and	d see	

Page	2
raue	_

Pa	ntil Beg	inning of Year	Carryov	er Prefunding Balance	es						
			 -	<u> </u>		(a) Carryover balance (b)				b) Prefunding balance	
7				cable adjustments (line 13 fr		767					0
8		•	•	funding requirement (line 35		0					0
9	Amount rema	punt remaining (line 7 minus line 8)								0	
10				turn of0_00%		 					0
11				d to prefunding balance:		Constitution and Service Constitution					化分子表示多数
	•			e 38a from prior year)		The state of the s					0
	b Interest or otherwise	n (a) using prior year provided (see instruc	s effective	interest rate of6.30%	except as	Supplied the supplied of the supplied to the s					
		•		in year to add to prefunding t		-					0
				alance			valer e pe				
12	Other reducti	ons in balances due	to election	s or deemed elections				0		_	
13	Balance at be	eginning of current ye	ear (line 9 -	+ line 10 + line 11d - line 12)				767			0
Pa	ert III. Fi	unding Percenta	ages								
		et attainment percent	 tage							14	0.12 %
						· · · · · · · · · · · · · · · · · · ·				15	119.10 %
	5 Adjusted funding target attainment percentage							ce	16	163.30 %	
17				is less than 70 percent of the						17	0.25 %
and the second second		ontributions an									
270000000000000000000000000000000000000				year by employer(s) and emp	lovees.	<u></u>					
	(a) Date	(b) Amount pa		(c) Amount paid by) Date	(b) Amoun	t paid by		(c) Amo	ount paid by
(M	M-DD-YYYY)	employer(employees	(MM-È	D-YYYY)	employ	er(s)		emp	loyees
01,	/28/2014	1	00,000								
03,	/19/2014		75,000								
	•			-	-						
									ł		
	<u> </u>	_									
					_						-
		a sa da sa sala		and a state of the	Totals	► 18(b)		175,0	00 18(c)	
19	Discounted e	employer contribution	s see in	structions for small plan with	a valuatio	n date after	the beginning of				
				nimum required contribution			1	19a			
			-	adjusted to valuation date				19b			
								19c			159,951
				required contribution for curr	ent year a	ajusieu io V	aiuaiivii uale	196		4.46	200,001
20	20 Quarterly contributions and liquidity shortfalls:										
	a Did the plan have a "funding shortfall" for the prior year?										
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?										
	C If line 20a is "Yes," see instructions and complete the following table as applicable:										
				Liquidity shortfall as of en	d of quart				-	(4) 4	+h
	(1)) 1st	-	(2) 2nd	+	(3)	3rd	+-		(4) 4	th
			[

Pa	rt V	Assumption	ons Used To Determine	Funding Target and Targ	et Normal Cost		
21	Disc	ount rate:					
	a s	obginoni rates		3rd segment: 7.52 %	,	N/A, full yield curve used	
	_						
b Applicable month (enter code)							0
		<u> </u>		· · · · · · · · · · · · · · · · · · ·		22	70
23	Morta	ality table(s) (se	e instructions) X P	rescribed - combined Pre	scribed - separate	Substitu	te
Pai	rt VI	Miscellane	eous items				
24	Has	a change been r	made in the non-prescribed ac	ctuarial assumptions for the current	plan year? If "Yes," see	instruction	ns regarding required
25	Has	a method chang	ge been made for the current p	olan year? If "Yes," see instructions	regarding required attac	chment	Yes 🗓 No
26	Is the	e plan required t	to provide a Schedule of Activ	e Participants? If "Yes," see instruc	ctions regarding required	attachmer	nt Yes 🗓 No
27		•	- :	nter applicable code and see instru		27	
			<u> </u>				
	rt VII	_ '		um Required Contribution		28	
29				years			
29				· · · · · · · · · · · · · · · · · · ·		29	0
30	Rem	aining amount o	of unpaid minimum required co	ontributions (line 28 minus line 29)	<u>.</u>	30	0
Par	rt VII	l Minimum	Required Contribution	For Current Year			·
31	Targ	et normal cost a	and excess assets (see instruc	ctions):	<u> </u>		<u> </u>
	a Ta	rget normal cos	t (line 6)	· · · · · · · · · · · · · · · · · · ·	<u> </u>	31a	
	b Ex	cess assets, if a	applicable, but not greater than	n line 31a		31b	0
32	Amo	rtization installm	nents:		Outstanding Bala	ance	Installment
	a Ne	et shortfall amort	tization installment			582,066	98,791
	b W	aiver amortizatio	on installment			0	0
33	lfav	waiver has been	approved for this plan year, e	nter the date of the ruling letter gra	inting the approval	33	
) and the waived amount .		33	
34	Tota	l funding require	ment before reflecting carryove	r/prefunding balances (lines 31a - 3	1b + 32a + 32b - 33)	34	98,791
	-	-		Carryover balance	Prefunding Bala	ance	Total balance
35	Rala	mces elected for	r use to offset funding				
-				0		0	C
36	Addi	itional cash requ	uirement (line 34 minus line 35)		36	98,791
37	36 Additional cash requirement (line 34 minus line 35)						
	(line 19c)						
38	Pres	sent value of exc	cess contributions for current y	rear (see instructions)	 		 -
							61,160
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances 38b						C	
39	39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)					39	0
40 Unpaid minimum required contribution for all years							
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)							
41 If an election was made to use PRA 2010 funding relief for this plan:							
a Schedule elected							
	b E	igible plan year(s) for which the election in line	41a was made			08 2009 2010 2011
	42 Amount of acceleration adjustment						
43	Exce	ss installment a	43				