Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public

Pensio	on Benefit Guaranty Corporation					Inspection	
Part I	Annual Report Identi						
For cale	ndar plan year 2013 or fiscal pla	an <u>year beginning 01/01/2013</u>		and ending 12/31	/2013		
A This	return/report is for:	a multiemployer plan;	a multiple	e-employer plan; or			
	•	x a single-employer plan;	a DFE (s	pecify)			
		- a congretamproyer premy	☐ · ``	, , , <u> </u>			
D =::		the first return/report;	the final	return/report;			
B Inis	return/report is:		<u></u>				
an amended return/report; a short plan year return/report (less than 12 m							
C If the	plan is a collectively-bargained	plan, check here				. ▶ 🔲	
D Chec	D Check box if filing under: Form 5558; automatic extension;					e DFVC program;	
	· ·	special extension (enter desc	cription)				
Part	II Basic Plan Informa	ation—enter all requested informa	. ,				
_	ne of plan				1b	Three-digit plan	
	R FREEMAN MD PC PROFIT S	SHARING PLAN				number (PN) ▶	001
				1c	Effective date of pla	an	
						10/31/1972	
2a Plar	sponsor's name and address;	include room or suite number (emp	oloyer, if for a single-	employer plan)	2b	' '	ition
						Number (EIN) 13-2688787	
SUMNE	R FREEMAN MD PC				0-		
					2C	Sponsor's telephon number	ie
						212-737-5067	7
	I AVENUE	956 5TH A			2d	Business code (see	
NEW YC	ORK, NY 10075	NEW YOR	RK, NY 10075			instructions)	•
						621111	
Courtien	. A namalty far the late or ince	amplete filing of this yeturn/yeney	t will be seened	unicos vessenable sauce	io ootobli	ahad	
	· · ·	omplete filing of this return/repornalties set forth in the instructions, I					duloo
		the electronic version of this return					
SIGN	Filed with authorized/valid elec	etronic signature					
HERE			5.4	F			
	Signature of plan administra	ator	Date	Enter name of individual	signing as	plan administrator	
CION		ļ					
SIGN HERE							
	Signature of employer/plan	sponsor	Date	Enter name of individual	signing as	employer or plan sp	onsor
SIGN							
HERE	Signature of DFE		Date	Enter name of individual	signing as	DFF	
Preparei		f applicable) and address; include re				telephone number	
					(optional)	000 070 4040	
KETIH M SILVER PA, CPAS						239-278-1040	
	MSEY WAY, SUITE 17 IYERS, FL 33907						
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	Form 5500 (2013)	Page	2		
3a			Sponsor Address	3b Administrator	's EIN
				3c Administrator number	s telephone
4	If the name and/or EIN of the plan sponsor has changed since the last return/ EIN and the plan number from the last return/report:	/report filed for	this plan, enter the name,	4b EIN	
а	Sponsor's name			4c PN	
5	Total number of participants at the beginning of the plan year			5	3
6	Number of participants as of the end of the plan year (welfare plans complete	e only lines 6a,	6b, 6c, and 6d).		
а	Active participants			6a	0
b	Retired or separated participants receiving benefits			6b	1
С	Other retired or separated participants entitled to future benefits			6c	1
d	Subtotal. Add lines 6a, 6b, and 6c			6d	2
е	Deceased participants whose beneficiaries are receiving or are entitled to rec	ceive benefits		6e	0
f	Total. Add lines 6d and 6e .			6f	2
g	Number of participants with account balances as of the end of the plan year (complete this item)			6g	2
	Number of participants that terminated employment during the plan year with less than 100% vested			6h	0
7	Enter the total number of employers obligated to contribute to the plan (only r	. , ,	. ,	•	
8a	If the plan provides pension benefits, enter the applicable pension feature code 2E 2H	des from the Lis	st of Plan Characteristics Co	des in the instruction	s:
b	If the plan provides welfare benefits, enter the applicable welfare feature code	es from the List	of Plan Characteristics Code	es in the instructions	:
9a	Plan funding arrangement (check all that apply) (1)		efit arrangement (check all th	nat apply)	
	(1) Insurance (2) Code section 412(e)(3) insurance contracts	(1) (2)	Insurance Code section 412(e)(3) insurance contracts	3
	(3) X Trust	(3)	X Trust	,	
	(4) General assets of the sponsor	(4)	General assets of the	sponsor	
10	Check all applicable boxes in 10a and 10b to indicate which schedules are at	ttached, and, w	here indicated, enter the nun	nber attached. (See	instructions)
а	Pension Schedules	b General	Schedules		
	(1) R (Retirement Plan Information)	(1)	H (Financial Info	rmation)	
	(2) MB (Multiemployer Defined Benefit Plan and Certain Money	(2)	H	mation – Small Plan)
	Purchase Plan Actuarial Information) - signed by the plan	(3)	A (Insurance Info	ormation)	

(4)

(5)

(6)

C (Service Provider Information)D (DFE/Participating Plan Information)

G (Financial Transaction Schedules)

actuary

(3)

SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

SCHEDULE I (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information—Small Plan

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

File as an attachment to Form 5500.

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013	and ending 12/31/2013					
A Name of plan SUMNER FREEMAN MD PC PROFIT SHARING PLAN	B Three-digit plan number (PN) → 001					
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)					
SUMNER FREEMAN MD PC	13-2688787					
Complete Schedule I if the plan covered fewer than 100 participants as of small plan under the 80-120 participant rule (see instructions). Complete S	beginning of the plan year. You may also complete Schedule I if you are filing as a edule H if reporting as a large plan or DFE.					
Part I Small Plan Financial Information						
Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.						
1 Plan Assets and Liabilities:	(a) Beginning of Year (b) End of Year					

1	Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
а	Total plan assets	1a	1587697	1310092
b	Total plan liabilities	1b	40473	0
С	Net plan assets (subtract line 1b from line 1a)	1c	1547224	1310092
2	Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
а	Contributions received or receivable:			
	(1) Employers	2a(1)		
	(2) Participants	2a(2)		
	(3) Others (including rollovers)	2a(3)		
b	Noncash contributions	2b		
С	Other income	2c	351814	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	. 2d		351814
е	Benefits paid (including direct rollovers)	2e	563686	
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	. 2g		
h	Administrative service providers (salaries, fees, and commissions)	2h	17030	
i	Other expenses	2i	8230	
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		588946
k	Net income (loss) (subtract line 2j from line 2d)	2k		-237132
<u> </u>	Transfers to (from) the plan (see instructions)	2 l		
_				

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	No	Amount
а	Partnership/joint venture interests	3a		X	
b	Employer real property	3b		X	
С	Real estate (other than employer real property)	3с	X		0
d	Employer securities	3d		X	
	Participant loans			X	

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Schedule I (Form 5500) 2013

			1	.,			
24				Yes	No	Amou	int
3t		(other than to participants)	3f		X		
g	langib	le personal property	3g		X		
Pa	art II	Compliance Questions					
4	Durin	g the plan year:		Yes	No	Amou	unt
а	describ	ere a failure to transmit to the plan any participant contributions within the time period ed in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully ed. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X		
b	year or	ny loans by the plan or fixed income obligations due the plan in default as of the close of plan classified during the year as uncollectible? Disregard participant loans secured by the ant's account balance.	4b		X		
С	Were a	ny leases to which the plan was a party in default or classified during the year as ctible?	4c		X		
d		nere any nonexempt transactions with any party-in-interest? (Do not include transactions d on line 4a.)	4d		X		
е	Was th	e plan covered by a fidelity bond?	4e	Χ			200000
f		plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by r dishonesty?	4f		X		
g		plan hold any assets whose current value was neither readily determinable on an established nor set by an independent third party appraiser?	4g		X		
h		plan receive any noncash contributions whose value was neither readily determinable on an shed market nor set by an independent third party appraiser?	4h		X		
i		plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel estate, or partnership/joint venture interest?	4i		X		
j		Il the plan assets either distributed to participants or beneficiaries, transferred to another plan, ght under the control of the PBGC?	4j		X		
k	accoun	I claiming a waiver of the annual examination and report of an independent qualified public tant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 ent. (See instructions on waiver eligibility and conditions.)	4k	X			
ı	Has the	e plan failed to provide any benefit when due under the plan?	41		X		
m		s an individual account plan, was there a blackout period? (See instructions and 29 CFR 01-3.)	4m		X		
n		as answered "Yes," check the "Yes" box if you either provided the required notice or one of eptions to providing the notice applied under 29 CFR 2520.101-3	4n				
5a 5b	If "Yes	esolution to terminate the plan been adopted during the plan year or any prior plan year? "enter the amount of any plan assets that reverted to the employer this year ing this plan year, any assets or liabilities were transferred from this plan to another plan(s), ide erred. (See instructions.)		es 🔀 N he plar		Amount: /hich assets or liabil	ities were
		Name of plan(s)			5b(2)	EIN(s)	5b(3) PN(s)
					(-)	. ,	(-,(-)
	If the	plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA se	ection	4021)?	П	Yes No No	ot determined
	t III	Trust Information (optional)		,			
	Name of	` ' '			6b Tru	ıst's EIN	

SCHEDULE R (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

File as an attachment to Form 5500.

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

	Pension Benefit Guaranty Corporation	7 The as an attachment	10 1 01111 3300.				
For	calendar plan year 2013 or fiscal	plan year beginning 01/01/2013	and ending	12/31/2	013		
	lame of plan NER FREEMAN MD PC PROFIT	SHARING PLAN	В	Three-digit plan numbe (PN)	er ▶	001	
	Plan sponsor's name as shown on NER FREEMAN MD PC	line 2a of Form 5500	D	Employer Id 13-26887		ion Number (EI	N)
Pa	rt I Distributions		<u> </u>				
		e only to payments of benefits during the pla	n vear.				
1	Total value of distributions paid i	n property other than in cash or the forms of pro	perty specified in the	1			277200
2	payors who paid the greatest do	paid benefits on behalf of the plan to participant llar amounts of benefits):	s or beneficiaries during th	ne year (if mor	e than t	wo, enter EINs	of the two
	EIN(s):						
	Profit-sharing plans, ESOPs, a	nd stock bonus plans, skip line 3.					
3		deceased) whose benefits were distributed in a					1
Pa	Funding Informat ERISA section 302, sk	tion (If the plan is not subject to the minimum full property)	unding requirements of sec	ction of 412 of	the Inte	ernal Revenue (Code or
4	Is the plan administrator making a	n election under Code section 412(d)(2) or ERISA s	ection 302(d)(2)?		Yes	No	N/A
	If the plan is a defined benefit	plan, go to line 8.					
5	plan year, see instructions and e	ng standard for a prior year is being amortized in inter the date of the ruling letter granting the wain	ver. Date: Month		ау		
_		ete lines 3, 9, and 10 of Schedule MB and do		der of this so	hedule.	•	
6	•	contribution for this plan year (include any prior y	0	6a			
	b Enter the amount contributed	by the employer to the plan for this plan year		6b			
		b from the amount in line 6a. Enter the result t of a negative amount)		6c			
	If you completed line 6c, skip	lines 8 and 9.					
7	Will the minimum funding amour	at reported on line 6c be met by the funding dead	line?	·····	Yes	☐ No	□ N/A
8	authority providing automatic ap	nod was made for this plan year pursuant to a re proval for the change or a class ruling letter, doe nge?	s the plan sponsor or plan		Yes	☐ No	□ N/A
Pa	art III Amendments						
9	If this is a defined benefit pensio	n plan, were any amendments adopted during th	is plan				
-	year that increased or decreased box. If no, check the "No" box	d the value of benefits? If yes, check the appropr	iate	Decre	ase	Both	No
Pa	rt IV ESOPs (see inst skip this Part.	ructions). If this is not a plan described under Se	ction 409(a) or 4975(e)(7)	of the Interna	I Reven	ue Code,	
10	Were unallocated employer secu	urities or proceeds from the sale of unallocated s	ecurities used to repay any	y exempt loan	?	Yes	No
11	a Does the ESOP hold any p	referred stock?				Yes	No
		ding exempt loan with the employer as lender, is on of "back-to-back" loan.)	•			Yes	No No
12	Does the ESOP hold any stock t	hat is not readily tradable on an established sec	rities market?			Yes	No

Part	V Additional Information for Multiemployer Defined Benefit Pension Plans						
13 E	nter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in						
a	llars). See instructions. Complete as many entries as needed to report all applicable employers. Name of contributing employer						
b	EIN C Dollar amount contributed by employer						
d	, , ,						
е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):						
а	Name of contributing employer						
b	EIN C Dollar amount contributed by employer						
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year						
е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):						
а	Name of contributing employer						
b							
d	, , ,						
e	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):						
<u>а</u>	0 1 7						
<u>b</u>							
d	and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year						
e	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):						
а	Name of contributing employer						
b	EIN C Dollar amount contributed by employer						
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year						
e	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):						
а	Name of contributing employer						
b	EIN C Dollar amount contributed by employer						
d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year						
е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):						

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14	4 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:					
	a The current year	14a				
	b The plan year immediately preceding the current plan year	14b				
	C The second preceding plan year	14c				
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to ma employer contribution during the current plan year to:	ıke an				
	a The corresponding number for the plan year immediately preceding the current plan year	15a				
	b The corresponding number for the second preceding plan year	15b				
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:					
	a Enter the number of employers who withdrew during the preceding plan year	16a				
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b				
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, of supplemental information to be included as an attachment.					
P	art VI Additional Information for Single-Employer and Multiemployer Defined Benef	it Pens	ion Plans			
18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see in information to be included as an attachment	struction	s regarding supplemental			
19						
	Effective duration Macaulay duration Modified duration Other (specify):					

Annual Return/Report of Employee Benefit Plan OMB Nos. 1210-0110 Form 5500 This form is required to be filed for amployee benefit plans under sections 104 Department of the Treesury Internal Revenue Service and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and 2013 sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). Department of Labor Complete all entries in accordance with Employee Benefits Security Administration the instructions to the Form 5500. This Form is Open to Public Pension Benefit Guaranty Corporation Inspection Part I Annual Report Identification Information For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 12/31/2013 and ending a multiemployer plan; a multiple-employer plan; or A This return/report is for: a single-employer plan; a DFE (specify) ____ the first return/report; the final return/report: B This return/report is: an emended return/report; a short plan year return/report (less than 12 months). C If the plan is a collectively-bargained plan, check here. Form 5558: automatic extension; the DFVC program; D Check box if filing under: special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit plan Orb. SUMNER FREEMAN MD PC PROFIT SHARING PLAN number (PN) > 1c Effective date of plan 10/31/1973 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number (EIN) 13-2688787 SUMNER FREEMAN MO PO 2¢ Sponsor's telephone number 212-737-5967 956 5TH AVENUE 956 5TH AVENUE 2d Business code (see NEW YORK NY 10075 NEW YORK, NY 10075 instructions) 621111 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 accompanying schedules, statements and attachments, 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 Enter name of individual signing as plan administrator SIGN HERE Signature of employer/plan sponsor Date Enter name of individual signing as employer or plan sponsor SIGN HERE Signature of DFE Date Enter name of individual signing as DFE Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional) Preparer's telephone number

KEITH MISILVER, CPA

KETIH M SILVER PA, CPAS 5235 RAMSEY WAY, SUITE 17 FORT MYERS FL 33907 239-278-1040

(optional)

	Form 5500 (2013) Page 2		
3a	Plan administrator's name and address Same as Plan Sponsor Name Same as Plan Sponsor Address	3b Administ 3c Administ number	rator's EIN rator's telephone
4 a	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: Sponsor's name	4b EIN 4c PN	
5	Total number of participants at the beginning of the plan year	5	:
6 a	Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d). Active participants	6a	
b c	Retired or separated participants receiving benefits Other retired or separated participants entitled to future benefits	_	
d e	Subtotal. Add lines 6a , 6b , and 6c Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	_	:
f	Total. Add lines 6d and 6e .		:
g h	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) Number of participants that terminated employment during the plan year with accrued benefits that were	6g	:
7	less than 100% vested	6h	
8a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Co 2E 2H If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes Output Description: Output	odes in the instru	
	Plan funding arrangement (check all that apply) (1) Insurance (2) Code section 412(e)(3) insurance contracts (3) X Trust (4) General assets of the sponsor 9b Plan benefit arrangement (check all that apply) (1) Insurance (2) Code section 412(e)(3) (3) X Trust (4) General assets of the sponsor (4) General assets of the	3) insurance con sponsor	
	Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number of the property of the plan of the property of the plan and the plan and the plan and the plan and the plan actuary. Pension Schedules	ormation) ormation – Small formation)	Plan)

(4)

(5)

(6)

(3)

SB (Single-Employer Defined Benefit Plan Actuarial

Information) - signed by the plan actuary

C (Service Provider Information)

D (DFE/Participating Plan Information)

G (Financial Transaction Schedules)