## 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).

1210-0089

OMB Nos. 1210-0110

2013

This Form is Open to Public Inspection

Pensio	n Benefit Guaranty Corporation	▶ Complete all entries in a	eccordance with the instr	ructions to the Form 5500	)-SF.		
Part I	Annual Report	Identification Information	1				
For cale	ndar plan year 2013 or fi	iscal plan year beginning 01/01	1/2013	and ending 12	2/31/2013		
<b>A</b> This	return/report is for:	a single-employer plan	a multiple-employer	plan (not multiemployer)	a one-	participant plan	
<b>B</b> This	B This return/report is: ☐ the first return/report ☐ the final return/report						
		an amended return/report	H	urn/report (less than 12 mo	· —		
C Che	ck box if filing under:	X  Form 5558	automatic extension	1	☐ DFVC	program	
		special extension (enter desc	· · · · · · · · · · · · · · · · · · ·				
Part I		ormation—enter all requested in	nformation				
	ne of plan APLAN, PC 401K PROFI	T SHARING PLAN & TRUST			1b Three-dig plan num (PN) ▶	-	
					1c Effective	date of plan 01/01/1987	
	n sponsor's name and ad	ddress; include room or suite numb	ber (employer, if for a sing	le-employer plan)	<b>2b</b> Employer (EIN)	r Identification Number 14-1726920	
24 IOUN	CTDEET				2c Sponsor'	s telephone number	
24 JOHN KINGSTO	DN, NY 12401					code (see instructions) 541110	
<b>3a</b> Plai	ı administrator's name a	nd address XSame as Plan Spor	nsor Name Same as Pl	lan Sponsor Address	<b>3b</b> Administr		
					<b>3c</b> Administr	rator'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 4b EIN							
4 If th	e name and/or EIN of the	e plan sponsor has changed since	the last return/report filed	for this plan, enter the	<b>4b</b> EIN		
nar		e plan sponsor has changed since imber from the last return/report.	e the last return/report filed	d for this plan, enter the	4b EIN 4c PN		
nar <b>a</b> Spo	me, EIN, and the plan nu nsor's name		· 	·		2	
a Spo	me, EIN, and the plan nu nsor's name al number of participants	imber from the last return/report.			4c PN	2 2	
nar a Spo 5a Tot b Tot c Nur	me, EIN, and the plan nu insor's name al number of participants al number of participants mber of participants with	mber from the last return/report.  s at the beginning of the plan year	f the plan year (defined be	enefit plans do not	4c PN 5a		
<ul> <li>nai</li> <li>a Spo</li> <li>5a Tot</li> <li>b Tot</li> <li>c Nui</li> <li>cor</li> <li>6a We</li> </ul>	me, EIN, and the plan numbers of participants all number of participants all number of participants with a plete this item)ere all of the plan's asset	anther from the last return/report.  Is at the beginning of the plan year at the end of the plan year account balances as of the end of	f the plan year (defined be	enefit plans do not cuctions.)	4c PN 5a 5b 5c	2	
<ul> <li>nai</li> <li>a Spo</li> <li>5a Tot</li> <li>b Tot</li> <li>c Nui</li> <li>cor</li> <li>6a We</li> <li>b Are</li> </ul>	me, EIN, and the plan numbers of participants all number of participants mber of participants with mplete this item)ere all of the plan's asset by you claiming a waiver o	s at the beginning of the plan year at the end of the plan year account balances as of the end of	f the plan year (defined be eligible assets? (See instropt of an independent quali	enefit plans do not cuctions.)	4c PN 5a 5b 5c		
a Spo 5a Tot b Tot c Nuncor 6a We b Are	me, EIN, and the plan numbers of participants all number of participants all number of participants with a plete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year invested in the annual examination and report (See instructions on waiver eligienther line 6a or line 6b, the plan	eligible assets? (See instruction of an independent qualifibility and conditions.)	enefit plans do not ructions.) ified public accountant (IQF	4c PN 5a 5b 5c PA) Form 5500.	2	
a Spo 5a Tot b Tot c Nuncor 6a We b Are	me, EIN, and the plan numbers of participants all number of participants all number of participants with a plete this item)	and a structure and a structure and a structure at the beginning of the plan year at the end of the plan year account balances as of the end of the structure account balances as of the end of the structure and	eligible assets? (See instruction of an independent qualifibility and conditions.)	enefit plans do not ructions.) ified public accountant (IQF	4c PN 5a 5b 5c PA) Form 5500.	2	
a Spo 5a Tot b Tot c Nuncor 6a We b Are und If y	me, EIN, and the plan numbers of participants all number of participants mber of participants with mplete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the plan year invested in the annual examination and report (See instructions on waiver eligienther line 6a or line 6b, the plan	eligible assets? (See instruct of an independent qualifibility and conditions.)	enefit plans do not ructions.) ified public accountant (IQF  F and must instead use lee ERISA section 4021)?	4c PN 5a 5b 5c PA) Form 5500. Yes	2	
a Spo  5a Tot  b Tot  c Nun  cor  6a We  b Are  unc  If y  C If the	me, EIN, and the plan numbers of participants all number of participants all number of participants with mplete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the annual examination and report (See instructions on waiver eligienther line 6a or line 6b, the plan fit plan, is it covered under the PB or incomplete filing of this return ther penalties set forth in the instructed signed by an enrolled actuary,	eligible assets? (See instruction of an independent qualifibility and conditions.)	enefit plans do not fuctions.) ified public accountant (IQF F and must instead use lee ERISA section 4021)? ed unless reasonable cau- ve examined this return/rep	4c PN 5a 5b 5c PA) Form 5500. Se is establish ort, including, if	2 X Yes No No No No Not determined ed. fapplicable, a Schedule	
a Spo  5a Tot  b Tot  c Nuncor  6a We  b Are  und  If y  C If the  Caution  Under p SB or Se  belief, it	me, EIN, and the plan numbers of participants all number of participants mber of participants with mplete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the annual examination and report (See instructions on waiver eligienther line 6a or line 6b, the plan fit plan, is it covered under the PB or incomplete filing of this return ther penalties set forth in the instructed signed by an enrolled actuary,	eligible assets? (See instruction of an independent qualifibility and conditions.)	enefit plans do not fuctions.) ified public accountant (IQF F and must instead use lee ERISA section 4021)? ed unless reasonable cau- ve examined this return/rep	4c PN 5a 5b 5c PA) Form 5500. Se is establish ort, including, if	2 X Yes No No No No Not determined ed. fapplicable, a Schedule	
a Spo  5a Tot  b Tot  c Nun  cor  6a We  b Are  und  If y  C If th  Caution  Under p SB or So belief, it	me, EIN, and the plan numbers of participants all number of participants mber of participants with mplete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the annual examination and report? (See instructions on waiver eligibither line 6a or line 6b, the plan fit plan, is it covered under the PB or incomplete filing of this return ther penalties set forth in the instruction of the plan or incomplete set forth in the instruction of the plan incomplete set forth in the instruction of the plan incomplete set forth in the instruction of the plan incomplete.	eligible assets? (See instruction of an independent qualifibility and conditions.)	enefit plans do not fuctions.) ified public accountant (IQF F and must instead use lee ERISA section 4021)? ed unless reasonable cau- ve examined this return/rep	4c PN 5a 5b 5c PA) Form 5500. Se is establish ort, including, if and to the besi	2  X Yes No  X Yes No  No No Not determined  ed.  applicable, a Schedule tof my knowledge and	
a Spo  5a Tot  b Tot  c Nuncor  6a We  b Are  und  If y  C If the  Caution  Under p SB or So belief, it  SIGN  HERE	me, EIN, and the plan numbers of participants all number of participants all number of participants with mplete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the annual examination and report? (See instructions on waiver eligibither line 6a or line 6b, the plan fit plan, is it covered under the PB or incomplete filing of this return ther penalties set forth in the instruction of the plan or incomplete set forth in the instruction of the plan incomplete set forth in the instruction of the plan incomplete set forth in the instruction of the plan incomplete.	eligible assets? (See instruct of an independent qualificities and conditions.)	enefit plans do not fuctions.)	4c PN 5a 5b 5c PA) Form 5500. Se is establish ort, including, if and to the besi	2  X Yes No  X Yes No  No No Not determined  ed.  applicable, a Schedule tof my knowledge and	
a Spo 5a Tot b Tot c Nuncor 6a We b Are under C If th Caution Under p SB or Sc belief, it SIGN HERE	me, EIN, and the plan numbers of participants all number of participants all number of participants with applete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the annual examination and reports. (See instructions on waiver eligibither line 6a or line 6b, the plan or incomplete filing of this return there penalties set forth in the instruction of the instruction of the plan or incomplete filing of this return signed by an enrolled actuary, applete.	eligible assets? (See instruct of an independent qualifibility and conditions.) cannot use Form 5500-S GC insurance program (see insurance program (see insurance program). I declare that I have as well as the electronic vertical pate.	enefit plans do not fuctions.)  SF and must instead use lee ERISA section 4021)?  Ed unless reasonable caude examined this return/report,  Enter name of individue Enter name of individue.	4c PN 5a 5b 5c  PA) Form 5500. Ese is establish ort, including, if and to the beside all signing as placed as signing as elements.	2  X Yes No  X Yes No  No No Not determined  ed.  applicable, a Schedule tof my knowledge and  lan administrator  mployer or plan sponsor	
a Spo 5a Tot b Tot c Nuncor 6a We b Are under C If th Caution Under p SB or Sc belief, it SIGN HERE	me, EIN, and the plan numbers of participants all number of participants all number of participants with applete this item)	at the beginning of the plan year at the end of the plan year account balances as of the end of the annual examination and reports (See instructions on waiver eligibither line 6a or line 6b, the plan fit plan, is it covered under the PB or incomplete filing of this return there penalties set forth in the instruction of the plan in the instruction of the plan in the penalties set forth in the instruction of the plan in t	eligible assets? (See instruct of an independent qualifibility and conditions.) cannot use Form 5500-S GC insurance program (see insurance program (see insurance program). I declare that I have as well as the electronic vertical pate.	enefit plans do not fuctions.)  SF and must instead use lee ERISA section 4021)?  Ed unless reasonable caude examined this return/report,  Enter name of individue Enter name of individue.	4c PN 5a 5b 5c  PA) Form 5500. Ese is establish ort, including, if and to the beside all signing as placed as signing as elements.	2  X Yes No  X Yes No  No No Not determined  ed.  applicable, a Schedule t of my knowledge and  an administrator	

Form 5500-SF 2013 Page **2** 

Pa	rt III   Financial Information									
7	Plan Assets and Liabilities		(a) Beginning of Yea	ır			(b) En	d of Y	ear	
a	Total plan assets	7a		1723563			1691990			)
	Total plan liabilities	7b		0					0	)
	Net plan assets (subtract line 7b from line 7a)	7c	172356	3				1	691990	)
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total			
	Contributions received or receivable from:		(a) runount				(5)	Total		
	(1) Employers	8a(1)	3641	8						
	(2) Participants	8a(2)	2300	0						
	(3) Others (including rollovers)	8a(3)								
b	Other income (loss)	8b	-9089	1						
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							-31473	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d								
e	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f	10	0						
g	Other expenses	8g								
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							100	)
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i							-31573	3
j	Transfers to (from) the plan (see instructions)	8j								
Pa	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2R 2T 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instru	uction	s:	
b	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	ctions		
Par	t V Compliance Questions									
10	During the plan year:				Yes	No		Λm	ount	
	Was there a failure to transmit to the plan any participant contribution	tions within	n the time period described in		100	110		AIII	ount	
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	iciary Corr	ection Program)	10a		Х				
~	on line 10a.)	•	•	10b		X				
	Was the plan covered by a fidelity bond?			10c	Χ					210000
d	, ,			100						210000
U	or dishonesty?			10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth									
	insurance service, or other organization that provides some or all			10e		X				
f	instructions.)  Has the plan failed to provide any benefit when due under the plan					X				
				10f		Χ				
9		•	<u> </u>	10g		^				
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	•		10h		X				
ī	If 10h was answered "Yes," check the box if you either provided the									
	exceptions to providing the notice applied under 29 CFR 2520.10	1-3		10i						
Part	VI Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)							[	Yes	No
11a	Enter the unpaid minimum required contribution for current year fr	om Sched	ule SB (Form 5500) line 39			11a				
12	Is this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ection	302 of	ERISA?		Yes	X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,									
а	If a waiver of the minimum funding standard for a prior year is beir granting the waiver.	ng amortize	ed in this plan year, see instru		, and e	enter th	ne date o	f the le		ling
If	you completed line 12a, complete lines 3, 9, and 10 of Scheduk									
	Enter the minimum required contribution for this plan year					12b				

Page	3 -		1
------	-----	--	---

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)				
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?	Y	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 coof the PBGC?	ontrol		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) to which assets or liabilities were transferred. (See instructions.)	)		
1	<b>3c(1)</b> Name of plan(s):	c(2) Ell	V(s)	<b>13c(3)</b> PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	l <b>4b</b> Tr	ust's EIN	

## 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

2013

This Form is Open to Public Inspection

Part I	Annual Report Identification Information								
For calenda	ar plan year 2013 or fiscal plan year beginning	01/01/2013	and ending	12/31/2	013				
A This ret	urn/report is for: X a single-employer plan	] a multiple-employer pl	an (not multiemployer)	a one-par	ticipant plan				
B This ret	urn/report is: the first return/report	the final return/report		<del>-</del>					
	an amended return/report	a short plan year returr	n/report (less than 12 me	onths)					
C Check I	box if filing under: X Form 5558		DFVC program						
	special extension (enter descripti	ion)							
Part II	Basic Plan Information—enter all requested inform	nation							
1a Name	of plan			1b Three-digit					
JAY A	A. KAPLAN, PC 401K PROFIT SHARING P	LAN &		plan number					
TRUS	Г			(PN) 1c Effective dat	001				
				01/01/19					
2a Plan s	ponsor's name and address; include room or suite number (	employer, if for a single-	employer plan)	2b Employer Ide	entification Number				
JAY A	A. KAPLAN, PC			(EIN) 14-1	726920				
				2c Sponsor's te	•				
24 J	OHN STREET			(845) 33	de (see instructions)				
KING	STON	NY	12401	541110	de (see manuchons)				
	dministrator's name and address XSame as Plan Sponsor		Sponsor Address	3b Administrato	r's EIN				
	_	Lind		20. Administrato	e talanhana ayanbar				
				3C Administrato	r's telephone number				
	name and/or EIN of the plan sponsor has changed since the , EIN, and the plan number from the last return/report.	last return/report filed fo	or this plan, enter the	4b EIN					
	or's name			4c PN					
5a Total	number of participants at the beginning of the plan year		**************************	5a	2				
<b>b</b> Total i	number of participants at the end of the plan year		***:*::::::::::::::::::::::::::::::::::	5b	2				
	er of participants with account balances as of the end of the			F-	2				
	ete this item)				2 Vaa 🗆 Na				
	all of the plan's assets during the plan year invested in eligious claiming a waiver of the annual examination and report o				X Yes ∐ No				
	29 CFR 2520.104-46? (See instructions on waiver eligibility				🛚 Yes 🗌 No				
If you	answered "No" to either line 6a or line 6b, the plan can	not use Form 5500-SF	and must instead use						
C If the p	plan is a defined benefit plan, is it covered under the PBGC	insurance program (see	ERISA section 4021)?	Yes No	Not determined				
Caution: A	A penalty for the late or incomplete filing of this return/re	eport will be assessed	unless reasonable cau	use is established.					
	alties of perjury and other penalties set forth in the instructio			····					
SB or Sche	edule MB completed and signed by an enrolled actuary, as very true, correct, and complete.								
bellet, it is	tide correct, and complete.	· · ·			·				
SIGN		9-4-14	JAY A. KAPLAN						
HERE	Signature of plan administrator	Date	Enter name of individ	ual signing as plan	administrator				
SIGN									
HERE	Signature of employer/plan sponsor	Date	Enter name of individ						
Preparer's	name (including firm name, if applicable) and address; inclu	ide room or suite numbe	r (optional)	Preparer's telepho	one number (optional)				

Pa	rt III Financial Information	<del> </del>					
7	Plan Assets and Liabilities		(a) Beginning of Ye	ar	T		(b) End of Year
а	Total plan assets	7a	1,72		63		1,691,990
b	Total plan liabilities	7b			0		0
С	Net plan assets (subtract line 7b from line 7a)	7c	1,72	3,5	63		1,691,990
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount		$\top$		(b) Total
а	Contributions received or receivable from:						(b) Total
	(1) Employers	8a(1)		6,4			
	(2) Participants	8a(2)	2	3,0	00		
	(3) Others (including rollovers)	8a(3)					
	Other income (loss)	8b	(90	,89	1)		
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					(31,473)
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d					
е	Certain deemed and/or corrective distributions (see instructions)	8e			_		
f	Administrative service providers (salaries, fees, commissions)			1 /	00		
	Other expenses	8f			-		
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8g			-		100
	Net income (loss) (subtract line 8h from line 8c)	8h					(21, 572)
÷	Transfers to (from) the plan (see instructions)	8i					(31,573)
<del></del>	t IV Plan Characteristics	8j					
	If the plan provides pension benefits, enter the applicable pension 2A 2E 2F 2G 2J 2R 2T 3D  If the plan provides welfare benefits, enter the applicable welfare fe	_					
Part	V Compliance Questions				_		
10	During the plan year:				Yes	No	Amount
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ciary Corre	ection Program)	10a		х	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not i	nclude transactions reported	10b		х	
С	Was the plan covered by a fidelity bond?			10c	х		210,000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bor	nd, that was caused by fraud	10d		Х	
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o	er persons	s by an insurance carrier.				
	instructions.)			10e		Х	
f	Has the plan failed to provide any benefit when due under the plan	1?		10f		Х	
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	nd.)	10g		Х	
h		See instru	ctions and 29 CFR	10h		х	
i	If 10h was answered "Yes," check the box if you either provided th exceptions to providing the notice applied under 29 CFR 2520.101	e required	notice or one of the	10i			
Part		<u> </u>		101			<u> </u>
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)	ents? (If "Y	es," see instructions and com	plete	Sched	lule SE	3 (Form Yes No
<u>11a</u>	Enter the unpaid minimum required contribution for current year fro					11a	
12	Is this a defined contribution plan subject to the minimum funding					302 of	ERISA? Yes X No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applica	ble.)				
	If a waiver of the minimum funding standard for a prior year is being granting the waiver.	·····	Mon	ctions, th_	, and e	enter th Day	ne date of the letter ruling Year
	you completed line 12a, complete lines 3, 9, and 10 of Schedule		<del></del>				
<u>b</u>	Enter the minimum required contribution for this plan year	<u></u>			<u> </u>	12b	

	Form 5500-SF 2013 130118 Page <b>3</b> -	_		
	Enter the amount contributed by the employer to the plan for this plan year	12c	Γ	
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				
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			
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the PBGC?	e 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.)			<u> </u>
1	3c(1) Name of plan(s):	13c(2) E	IN(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
14a ı	Name of trust	<b>14b</b> ⊤	rust's EIN	