### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

# Short Form Annual Return/Report of Small Employee Benefit Plan

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

OMB Nos. 1210-0110 1210-0089

2013

This Form is Open to Public Inspection

Part I				structions to the Form 550	0-SF.		
	Annual Report I	dentification Information					
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013							
A This return/report is for:							
B This return/report is:							
an amended return/report a short plan year return/report (less than 12 r							
C Check box if filing under: Form 5558 automatic extension DFVC program							am
		special extension (enter desc					
Part II		mation—enter all requested in	formation				T
<b>1a</b> Name LEWIS KAP	of plan NER, PA PROFIT SHA	RING PLAN			1b	Three-digit plan number	
					4-	(PN) •	001
					10	Effective date of 01/01/	
	ponsor's name and add	dress; include room or suite numb	er (employer, if for a sir	ngle-employer plan)	2b	Employer Identi	
					2c	Sponsor's telep	hone number
	BEACH LAKES BLVD M BEACH, FL 33401	#630			2d	Business code (	(see instructions)
<b>3a</b> Plan a	dministrator's name and	d address XSame as Plan Spons	sor Name Same as	Plan Sponsor Address	3b	54111 Administrator's I	
				. ian opened / ian ooc			
					30	Administrator S	telephone number
4 If the	name and/or FIN of the	nlan anangar has ahangad sinas	the last return/report file	ad for this plan, optor the	4 h	FINI	
		plan sponsor has changed since ber from the last return/report.	the last return/report file	ed for this plan, enter the	4D	EIN	
	or's name				4.	DNI	
F					4c	PN	
<b>5a</b> Lotal	number of participants a	at the beginning of the plan year				PN	5
_		at the beginning of the plan yearat the end of the plan year			5a 5b	PN	5 3
b Total	number of participants a er of participants with a		the plan year (defined b	benefit plans do not	5a	PN	
b Total c Numb	number of participants a er of participants with a lete this item)	at the end of the plan year	the plan year (defined t	penefit plans do not	5a 5b 5c		3
b Total c Numb comp  6a Were b Are ye	number of participants a er of participants with a lete this item)	during the plan year invested in ethe annual examination and repo	the plan year (defined beligible assets? (See insert of an independent quart	benefit plans do not structions.)alified public accountant (IQ	5a 5b 5c		3 3 X Yes No
b Total c Numb comp  6a Were b Are younder	number of participants a er of participants with a lete this item)	during the plan year invested in ethe annual examination and report (See instructions on waiver eligible	the plan year (defined beligible assets? (See insert of an independent quality and conditions.)	benefit plans do not structions.)alified public accountant (IQ	5a 5b 5c		3
b Total c Number comp 6a Were b Are younder If you	number of participants a per of participants with a lete this item)	during the plan year invested in ethe annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of	the plan year (defined beligible assets? (See insert of an independent quality and conditions.)	benefit plans do not structions.)alified public accountant (IQ	5a 5b 5c PA)	5500.	3  X Yes No  Yes No
b Total c Number comp 6a Were b Are younder If you c If the	number of participants a per of participants with a lete this item)	during the plan year invested in each the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of plan, is it covered under the PBC	the plan year (defined beligible assets? (See insert of an independent quality and conditions.)cannot use Form 5500	structions.)alified public accountant (IQ	5a 5b 5c PA)	5500. Yes No	3 3 X Yes No
b Total c Number comp 6a Were b Are younder If you C If the Caution: A	number of participants a per of participants with a lete this item)	at the end of the plan year	the plan year (defined beligible assets? (See insert of an independent quality and conditions.)cannot use Form 5500 GC insurance program (	penefit plans do not structions.)	5a 5b 5c PA) Form	5500. Yes No established.	3  X Yes No X Yes No Not determined
b Total c Number comp 6a Were b Are younder If you c If the Under pen SB or Sche	number of participants a per of participants with a lete this item)	at the end of the plan year	the plan year (defined be assets? (See insert of an independent quite polity and conditions.)	structions.)alified public accountant (IQ -SF and must instead use (see ERISA section 4021)? sed unless reasonable cau ave examined this return/rep	5a 5b 5c PA) Form 	5500.  Yes No established.  Including, if applic	3  X Yes No X Yes No Not determined  able, a Schedule
b Total c Number comp 6a Were b Are younder If you C If the Caution: A Under pen SB or Schebelief, it is	number of participants a per of participants with a lete this item)	at the end of the plan year	the plan year (defined be assets? (See insert of an independent quite polity and conditions.)	structions.)alified public accountant (IQ -SF and must instead use (see ERISA section 4021)? sed unless reasonable cau ave examined this return/rep	5a 5b 5c PA) Form 	5500.  Yes No established.  Including, if applic	3  X Yes No X Yes No Not determined  able, a Schedule
b Total c Number comp 6a Were b Are younder If you C If the Caution: A Under pen SB or Schebelief, it is	number of participants a per of participants with a lete this item)	during the plan year invested in each the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of a plan, is it covered under the PBC or incomplete filling of this returner penalties set forth in the instruct displand by an enrolled actuary, a lete.	the plan year (defined be assets? (See insert of an independent quite polity and conditions.)	structions.)alified public accountant (IQ -SF and must instead use (see ERISA section 4021)? sed unless reasonable cau ave examined this return/rep	5a 5b 5c PA) Form see is	5500.  Yes No established.  Including, if applicate to the best of my	3  X Yes No X Yes No Not determined  able, a Schedule knowledge and
b Total c Number comp 6a Were b Are younder If you C If the Caution: A Under pen SB or Schebelief, it is	number of participants a ser of participants with a lete this item)	during the plan year invested in each the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of a plan, is it covered under the PBC or incomplete filling of this returner penalties set forth in the instruct displand by an enrolled actuary, a lete.	the plan year (defined the plan year (defined the plan year (defined the plan year) (See instrt of an independent quality and conditions.)	estructions.)	5a 5b 5c PA) Form see is	5500.  Yes No established.  Including, if applicate to the best of my	3  X Yes No X Yes No Not determined  able, a Schedule knowledge and
b Total c Number comp 6a Were b Are younder If you C If the Caution: A Under pen SB or Schebelief, it is  SIGN HERE	number of participants a ser of participants with a lete this item)	during the plan year invested in each the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of the plan, is it covered under the PBC or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete.	the plan year (defined the plan year (defined the plan year (defined the plan year) (See instrt of an independent quality and conditions.)	estructions.)	5a 5b 5c PA) Form see is soort, ir, , and	5500.  Yes No established. Including, if application the best of my	3  X Yes No X Yes No Not determined  able, a Schedule knowledge and
b Total c Number of the second	number of participants a ser of participants with a lete this item)	during the plan year invested in each the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of the plan, is it covered under the PBC or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete.	the plan year (defined between the plan year (defined between the plan year (defined between the plan year) (See instrained	penefit plans do not  structions.)	5a 5b 5c PA) Form see is soort, irring, and wall sign	5500.  Yes No established.  Icluding, if applicate the best of my	3  X Yes No X Yes No Not determined  able, a Schedule knowledge and
b Total c Number of the second	number of participants a ser of participants with a lete this item)	during the plan year invested in each the annual examination and report (See instructions on waiver eligible ther line 6a or line 6b, the plan of the plan, is it covered under the PBC or incomplete filing of this returner penalties set forth in the instruct disigned by an enrolled actuary, a lete.	the plan year (defined between the plan year (defined between the plan year (defined between the plan year) (See instrained	penefit plans do not  structions.)	5a 5b 5c PA) Form see is soort, irring, and wall sign	5500.  Yes No established.  Icluding, if applicate the best of my	3  X Yes No X Yes No Not determined  Able, a Schedule knowledge and  ministrator  er or plan sponsor

Form 5500-SF 2013 Page **2** 

Pa	rt III Financial Information						
7	Plan Assets and Liabilities		(a) Deginning of Vec				(h) End of Voca
_ <u>'</u> _a		7a	(a) Beginning of Yea				(b) End of Year 1073051
<u>a</u>	Total plan assets  Total plan liabilities	7a 7b	00021	_			1070001
	Net plan assets (subtract line 7b from line 7a)	76 7c	90824	2		1073051	
8	Income, Expenses, and Transfers for this Plan Year	70	(a) Amount				
	Contributions received or receivable from:		(a) Amount				(b) Total
	(1) Employers	8a(1)		0			
	(2) Participants	8a(2)		0			
	(3) Others (including rollovers)						
<u>b</u>	Other income (loss)	8b	23207	9			
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					232079
d	Benefits paid (including direct rollovers and insurance premiums	8d	5106	6			
е	to provide benefits)  Certain deemed and/or corrective distributions (see instructions)	8e		0			
<del>_</del>	Administrative service providers (salaries, fees, commissions)	8f	1620				
				0			
<u>g</u>	Other expenses  Total expenses (add lines 8d, 8e, 8f, and 8g)	8g 8h		0			67270
<del></del>	Net income (loss) (subtract line 8h from line 8c)						164809
÷	Transfers to (from) the plan (see instructions)	8i		0			104000
, D-:	, , , , , ,	8j		0			
9a	If the plan provides pension benefits, enter the applicable pension	feature co	ides from the List of Plan Char	actorio	etic Co	des in	the instructions:
Ja	2A 2E 2J 3D	reature co	des nom the List of Flan Chan	acteris	Stic Co	ues III	the manuchons.
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Cod	les in t	he instructions:
Par	Part V Compliance Questions						
	10 During the plan year: Yes No Amount						
a		tions withi	n the time period described in		. 55		Amount
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Corr	rection Program)	10a		X	
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X	
	•				X		
C				10c	**		100000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	-	•	10d		X	
е	Were any fees or commissions paid to any brokers, agents, or oth						
	insurance service, or other organization that provides some or all instructions.)			10e		X	
f				10f		X	
g				10g		X	
h				109		X	
	2520.101-3.)			10h		^	
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)						
11a	Enter the unpaid minimum required contribution for current year fr					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.	-			, and e	enter th Day	ne date of the letter ruling Year
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule						
	Enter the minimum required contribution for this plan year					12b	

Page	3 -		1
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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			14b Trust's EIN		

#### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

# 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

2013

This Form is Open to Public Inspection

Partit   Annual Report Identification Information	12/31/2013
A This return/report is for:    X   a single-employer plan	
B This return/report is:  I the first return/report  I the final return/report  a short plan year return/report (less than 12 m	🔲 a one-participant plan
an amended return/report a short plan year return/report (less than 12 m	
□ □	nonths)
C Check box if filing under:   x   Form 5558   automatic extension	DFVC program
special extension (enter description)	
Partill Basic Plan Information enter all requested information	
1a Name of plan	1b Three-digit
Lewis Kapner, PA Profit Sharing Plan	plan number (PN) ▶ 001
Manage supplied to 120220 Statements and	1c Effective date of plan
	01/01/1990
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Kapner & Kapner, PA	2b Employer Identification Number (EIN) 65-0093699
	2c Sponsor's telephone number
1CEE Dalm Basel Takes Divid #620	(561) 683-9000
1655 Palm Beach Lakes Blvd #630	2d Business code (see instructions)
US West Palm Beach FL 33401	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	4b EIN
name, EIN, and the plan number from the last return/report.	
a Sponsor's name	4č PN 5
5a Total number of participants at the beginning of the plan year	5a 5 5b 3
b Total number of participants at the end of the plan year	
complete this item)	5c 3
6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)	XYes No
b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQI	PA)  X Yes No
under 29 CFR 2520.104-46? (See Instructions on waiver eligibility and conditions.)  If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use	
c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	Yes No Not determined
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cau Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/re	nort including if anglicable a Schedule
SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/repor	t, and to the best of my knowledge and
belief, it is true, correct, and complete.	
Sign Jeni Kyr X 9/17/14 Lewis Kep	ner
HERE Signature of plan administrator Date , Enter name of individua	l signing as plan administrator
Fmx Km X 9/12/19 1 ewis Ko	Pret
HERE Signature of employer/plac sponsor Date/ Enter name of individua	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)
SIGN Signature of employer/placesponsor Date/ Enter name of individua	signing as employer or plan sponsor

Pa	Part IIII Financial Information								
ستسسما	Plan Assets and Liabilities				1	(b) End of Year			
	Total plan assets	7a	908,2	42		1,073,051			
	Total plan liabilities	7b							
	Net plan assets (subtract line 7b from line 7a)	7c	908,2	42	ļ	1,073,051			
	ncome, Expenses, and Transfers for this Plan Year	1	(a) Amount			(b) Total			
а	Contributions received or receivable from:	8a(1)		0					
	(2) Participants	8a(2)		0	garage and a sequence				
	(3) Others (including rollovers)	8a(3)							
	Other Income (loss)	8b	232,0	79					
C	Total Income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			a de la companya de l		232,079		
d	Benefits paid (including direct rollovers and insurance premiums o provide benefits)	8d	51,0	66					
	Certain deemed and/or corrective distributions (see instructions)	8e		0					
	Administrative service providers (salaries, fees, commissions)	8f	16,20	04					
	Other expenses	8g		0					
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			ACCEPTANCE OF THE PERSON AND ACCEPTANCE OF TH		67,270		
	Net income (loss) (subtract line 8h from line 8c)	81			WO 41		164,809		
	Transfers to (from) the plan (see instructions)	8)		0					
	RIV Plan Characteristics		<u> </u>						
n a	f the plan provides pension benefits, enter the applicable pension for	ature cod	es from the List of Plan Charac	teristi	c Cod	es in t	he instructions:		
ya i	2A 2E 2J 3D	.0.00							
			- from the 1 Int of Dian Charcole	rietic	Code	e in the	a instructions:		
b	f the plan provides welfare benefits, enter the applicable welfare fea	iture code	s from the List of Plan Characte		Code	5 HI UI	e mandonona.		
Pa	Compliance Questions						· · · · · · · · · · · · · · · · · · ·		
10	During the plan year:			,	Yes	No	Amount		
a	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduc	tions within lary Corre	n the time period described in ction Program)	10a		х			
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not i	nclude transactions reported	10b		x_			
С	Was the plan covered by a fidelity bond?			10c	Х		100,000		
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		x			
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all of instructions.)	er persons of the beni	s by an insurance carrier, efits under the plan? (See	10e		x			
f	Has the plan failed to provide any benefit when due under the plan			10f		Х	-		
			·····	10g		х			
<u>g</u>	Did the plan have any participant loans? (If "Yes," enter amount as			109		<u> </u>			
h	If this is an individual account plan, was there a blackout period? (	See instru	ections and 29 CFR	10h		x			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	e required	notice or one of the	10i					
Par	t.VI. Pension Funding Compliance		·				<del></del>		
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "	Yes," see instructions and com	plete	Sched	lule Si	G (Form Yes X No		
11a	Enter the unpald minimum required contribution for current year from	om Sched	ule SB (Form 5500) line 39			11a			
12	Is this a defined contribution plan subject to the minimum funding	requireme	nts of section 412 of the Code			02 of I	ERISA? Yes X No		
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applica	able.)				and the latter with a		
a	If a waiver of the minimum funding standard for a prior year is being granting the waiver		MOI	vons, 1th _	and e	nter th Da	y Year		
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule				1				
b	b Enter the minimum required contribution for this plan year								

	Form 5500-SF 2013	Page 3-					
	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 negative amount)	a minus sign to the left of a	12d				
e	Will the minimum funding amount reported on line 12d be met by the funding dead	line?		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?	***************************************	<u>                                   </u>	es 🗓 N	ło		
	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 a of the PBGC?	nother plan, or brought under the o	control		Yes X No		
C	If during this plan year, any assets or liabilities were transferred from this plan to at which assets or liabilities were transferred. (See instructions.)	nother plan(s), identify the plan(s) t	0				
	I3c(1) Name of plan(s):	13	(2) EIN	s)	13c(3) PN(s)		
B	VIII Trust Information (optional)						
					14b Trust's EIN		

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# Form **5558**

Department of the Treasury

Application for Extension of Time To File Certain Employee Plan Returns

► For Privacy Act and Paperwork Reduction Act Notice, see instructions.

► Information about Form 5558 and its instructions is at www.irs.gov/form5558

OMB No. 1545-0212

File With IRS Only

Interna	Revenue Service	-					
Pa	rt I Identification						
A	Name of filer, plan administrator, or plan sponsor (see instructions)  Kapner & Kapner, PA  B Filer's identifying number (see instructions)  Employer identification number (EIN)(9 digits XX-XXXXXX						
	Number, street, and room or suite no. (If a P.O. box, see instructions)	65-009369	9				
	1655 Palm Beach Lakes Blvd #630	Social securit	y number (SSN)	(9 digits XXX-XX	(-XXXX)		
	City or town, state, and ZIP code						
<b></b>	West Palm Beach FL 33401	<u> </u>					
С	Plan name	Plan number	Pla MM	n year endin DD	g YYYY		
	Lewis Kapner, PA Profit Sharing Plan	0 0 1	12	31	2013		
Pa	Extension of Time To File Form 5500 Series, and/or Form 8955-	SSA					
1	Check this box if you are requesting an extension of time on line 2 to file the in Part 1, C above.	ne first Form 5500 s	eries return/re	port for the p	lan listed		
2	I request an extension of time until 10 / 15 / 2014 to file Form Note. A signature IS NOT required if you are requesting an extension to file Fo	5500 series (see in: orm 5500 series.	structions).	,			
3	I request an extension of time until 10 / 15 / 2014 to file Form Note. A signature IS NOT required if you are requesting an extension to file Fo	8955-SSA (see inst orm 8955-SSA.	ructions).				
	The application <b>is automatically approved</b> to the date shown on line 2 and/or the normal due date of Form 5500 series, and/or Form 8955-SSA for which this and/or line 3 (above) is not later than the 15th day of the third month after the results of the series of the s	s extension is reque	) the Form 55 ested, and (b)	58 is filed on the date on l	or before ine 2		
Par	Extension of Time To File Form 5330 (see instructions)						
4	I request an extension of time until /// to file Form You may be approved for up to a 6 month extension to file Form 5330, after the	5330. e normal due date o	f Form 5330.	,			
a	Enter the Code section(s) imposing the tax	<b>▶</b> [a]	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				
b	Enter the payment amount attached		. •	b			
c 5	For excise taxes under section 4980 or 4980F of the Code, enter the reversion State in detail why you need the extension:	/amendment date .	. ▶	С			

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.