### 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.

2014

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection** 

**Annual Report Identification Information** For calendar plan year 2014 or fiscal plan year beginning and ending X a single-employer plan a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list A This return/report is for: of participating employer information in accordance with the form instructions) a one-participant plan a foreign plan the final return/report **B** This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) Form 5558 DFVC program automatic extension C 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 EAST MANHATTAN MEDICAL SERVICES, PC DEFINED BENEFIT PENSION PLAN plan number (PN) ▶ 001 1c Effective date of plan 01/01/2010 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) 2b Employer Identification Number EAST MANHATTAN MEDICAL SERVICES, PC (EIN) 26-4809837 Sponsor's telephone number 212-734-3444 3 EAST 83RD STREET, 2ND FLR. NEW YORK, NY 10028 Business code (see instructions) 621111 **3a** Plan administrator's name and address XSame as Plan Sponsor. Administrator's EIN **3c** Administrator's telephone number 4b EIN 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. 4c PN a Sponsor's name Total number of participants at the beginning of the plan year ...... 5a 5 **b** Total number of participants at the end of the plan year..... 5b Number of participants with account balances as of the end of the plan year (defined benefit plans do not 5c complete this item) ..... d(1) Total number of active participants at the beginning of the plan year..... 5d(1) 5 d(2) Total number of active participants at the end of the plan year..... 5d(2) 5 e Number of participants that terminated employment during the plan year with accrued benefits that were 0 5e less than 100% vested. Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established. Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule

SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and

belief, it is t	true, correct, and complete.			
SIGN	Filed with authorized/valid electronic signature.	03/27/2015	PETER DISTLER	
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	ual signing as employer or plan sponsor
Preparer's	name (including firm name, if applicable) and address (include r	oom or suite number	r ) (optional)	Preparer's telephone number (optional)
MEL PIASE	K			0.45, 054, 0070
ELITE PENS	SION CONSULTANTS			845-354-8373
58 MARINE	R WAY			
MONSEY, N	JY 10952			

	Form 5500-SF 2014		Page <b>2</b>								
<b>b</b> Ard un <b>If</b> y	ere all of the plan's assets during the plan year invested in eligible you claiming a waiver of the annual examination and report of der 29 CFR 2520.104-46? (See instructions on waiver eligibility you answered "No" to either line 6a or line 6b, the plan cannot be seen to the plan's assets during the plan year invested in eligible to the plan's assets during the plan year invested in eligible to the plan year invested in the plan year invested in eligible to the plan ye	an indeper and condit not use Fo	ndent qualified public accounta ions.) rm 5500-SF and must instead	nt (IQ	PA)  <b>Form</b>	5500.		X	Yes Yes	ы ]	No No
	ne plan is a defined benefit plan, is it covered under the PBGC ir	nsurance p	rogram (see ERISA section 40	)21)? .		Yes	X No	Not	t detei	rmin	ed
Part I		1	Г								
<b>7</b> Pla	an Assets and Liabilities		(a) Beginning of Yea				(b) En				
	tal plan assets	. 7a	14181		_				15460		
	tal plan liabilities		44404	0	_				45.404	0	
	t plan assets (subtract line 7b from line 7a)	. 7с	14181	67					15460	J9 <i>7</i>	
	come, Expenses, and Transfers for this Plan Year		(a) Amount				(b)	Total			
	ntributions received or receivable from: Employers	. 8a(1)	463	321							
	Participants			0							
	Others (including rollovers)			0							
<b>b</b> Ot	ner income (loss)		816	609							
<b>C</b> To	tal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c							1279	930	
	nefits paid (including direct rollovers and insurance premiums			_							
	provide benefits)	. 8d		0							
	rtain deemed and/or corrective distributions (see instructions)	. 8e		0							
<b>f</b> Ad	ministrative service providers (salaries, fees, commissions)	. 8f		0							
_ <del>-</del>	ner expenses			0							
	tal expenses (add lines 8d, 8e, 8f, and 8g)								407/	0	
	t income (loss) (subtract line 8h from line 8c)	1							1279	930	
J I ra	Ansfers to (from) the plan (see instructions)  V Plan Characteristics	· 8j		0							
	the plan provides welfare benefits, enter the applicable welfare for the compliance Questions	eature cod	es from the List of Plan Charac	cterist	ic Coc	les in t	he instruc	ctions:			
<b>10</b> D	Ouring the plan year:				Yes	No		Am	ount		
:	Vas there a failure to transmit to the plan any participant contributed CFR 2510.3-102? (See instructions and DOL's Voluntary Fide Vere there any nonexempt transactions with any party-in-interest	uciary Cor	rection Program)	10a		X					
0	n line 10a.)		· · · · · · · · · · · · · · · · · · ·	10b		X					
C /	Nas the plan covered by a fidelity bond?			10c	X					100	0000
0	oid the plan have a loss, whether or not reimbursed by the plan's r dishonesty?			10d		X					
ir	Vere any fees or commissions paid to any brokers, agents, or oth surance service, or other organization that provides some or all structions.)	of the ben	efits under the plan? (See	10e		X					
f ⊦	las the plan failed to provide any benefit when due under the pla	ın?		10f		X					
	oid the plan have any participant loans? (If "Yes," enter amount a	as of year e	end.)	10g		Х					
h If	this is an individual account plan, was there a blackout period? 520.101-3.)	(See instru	uctions and 29 CFR	10h		X					
	10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10			10i							
Part V	Pension Funding Compliance										
	this a defined benefit plan subject to minimum funding requirem 500) and line 11a below)							. X	Yes	; []	No
_11a ⊨	nter the unpaid minimum required contribution for current year for	rom Sched	lule SB (Form 5500) line 39			11a	<u> </u>	1 -			0
<b>12</b>	s this a defined contribution plan subject to the minimum funding	requireme	ents of section 412 of the Code	or se	ction	302 of	ERISA?.	.	Yes	X	No
	f "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below										
	a waiver of the minimum funding standard for a prior year is beilgranting the waiver.	-			, and 6	enter th Day		f the le		uling 	1

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lf :	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to lin	e 13.				
b	Enter the minimum required contribution for this plan year			12b			
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 negative amount)			12d			
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 the	nis year		13a			
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		•	ontrol		Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this pla which assets or liabilities were transferred. (See instructions.)	in to another plan(s), ide	ntify the plan(s) to	)			
1	3c(1) Name of plan(s):		130	c(2) EII	V(s)	13c(3)	PN(s)
			1				

14b Trust's EIN

Part VIII Trust Information (optional)

14a Name of trust

### **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).

This Form is Open to Public Inspection

OMB No. 1210-0110

2014

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

				,	an attaornicht to i onn	0000 01 0				
For	· calenda	r plan year 2014	or fiscal plan ye	ear beginning 0	1/01/2014		and end	ing 12/3	1/2014	
•	Round o	off amounts to r	nearest dollar.							
•	Caution:	: A penalty of \$1	,000 will be ass	essed for late filing o	of this report unless reas	onable cau	use is establish	ed.		
	Name of p ST MANE		AL SERVICES,	PC DEFINED BENE	EFIT PENSION PLAN	Ī	B Three-di- plan num	git nber (PN)	•	001
		nsor's name as s HATTAN MEDIC		a of Form 5500 or 55 PC	00-SF		<b>D</b> Employer	Identificat 26-4809	ion Number (E 9837	IN)
<b>E</b> 1	Type of pla	an: X Single	Multiple-A	Multiple-B	F Prior year pla	an size: X	100 or fewer	101-50	00 More tha	an 500
Pa	art I	Basic Inforn	nation							
1	Enter th	ne valuation date	e: <b>N</b>	Month <u>12</u> [	Day <u>31</u> Year <u>1</u>	2014	-			
2	Assets:	:								
	<b>a</b> Mark	et value						2a		1499776
	<b>b</b> Actua	arial value						2b		1499776
3	Funding	g target/participa	ant count break	down		` '	lumber of ticipants	. ,	ted Funding arget	(3) Total Funding Target
	<b>a</b> For re	etired participan	ts and beneficia	ries receiving payme	ent		0		0	0
	<b>b</b> For t	erminated veste	d participants				1		1406	1406
							4		1025477	1056318
	<b>d</b> Total	· · · · · · · · · · · · · · · · · · ·					5		1026883	1057724
4					nes (a) and (b)					
•				·	ns	ı		4a		
					rding transition rule for p			4b		
5								5		6.32%
6								6		61951
	To the best accordance	with applicable law as	information supplied nd regulations. In my		npanying schedules, statements ption is reasonable (taking into a					
	SIGN IERE								03/18/20	15
			Signa	ture of actuary					Date	
MIC	CHAEL W	. FRANK, FSA,	MAAA						14-0244	10
			Type or pri	int name of actuary				Most re	ecent enrollme	nt number
MIC	CHAEL W	. FRANK, FSA,	MAAA						212-567	-1464
100	ARDEN	ST., APT. 5B	F	irm name			Т	elephone	number (includ	ling area code)
INE!	W TUKK,	, NY 10040					_			
			Addr	ess of the firm						
If the	actuary	has not fully refl	ected any regul	ation or ruling promu	lgated under the statute	in comple	ting this sched	ule, check	the box and se	ee

Page	2	-	,
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Schedule SB (Form 5500) 2014

Pa	rt II	Begin	ning of Year	Carryov	er and Prefunding B	alances									
_								(a) (	Carryover balance		(b) F	<sup>2</sup> refundir	ng balance		
		•			cable adjustments (line 13	•				0			215715	5	
8					unding requirement (line 35					0			(	)	
9										0			215715	_	
10					turn of <u>8.48</u> %					0			18293		
11					d to prefunding balance:										
	•				38a from prior year)								204839	<u> </u>	
					8a over line 38b from prior ve interest rate of 6.7						20.000				
	<b>b(2)</b> Int	erest on	line 38b from prid	or year Sch	nedule SB, using prior year	- s actual							(	)	
	re	turn											(	)	
	<b>C</b> Total a	vailable	at beginning of cur	rent plan ye	ear to add to prefunding bala	nce							204839	)	
	<b>d</b> Portio	n of (c) t	to be added to pre	funding ba	alance								(	)	
12	Other re	ductions	in balances due	o elections	s or deemed elections					0			(	)	
13	Balance	at begir	ning of current ye	ar (line 9 +	+ line 10 + line 11d – line 12	2)				0			234008	3	
P	art III	Fun	ding Percenta	iges											
14	Funding	target a	ttainment percent	age								14	120.10 %	D D	
15	Adjusted	I funding	target attainmen	percentaç	ge							15	133.94 %	D D	
16					of determining whether ca							16	120.53 %	, o	
17					is less than 70 percent of th							17	%	, D	
Pa	art IV	Con	tributions and	d Liquid	ity Shortfalls										
18	Contribu	tions ma	ade to the plan for	the plan y	rear by employer(s) and em	ployees:									
(M	(a) Date		(b) Amount pa employer(		(c) Amount paid by employees	<b>(a</b> (MM-E	Date		(b) Amount pai employer(s	•	(0	c) Amour emplo	nt paid by		
<u>`</u>	/13/2015	,		46321	0	(		,	Jp.eye.(e	/		0	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	_	
	, , , , , , , ,			.002.										_	
														_	
														_	
														_	
						Totals	<b>&gt;</b>	18(b)		46321	18(c)			0	
19	Discount	ed emp	loyer contributions	- see ins	tructions for small plan with	a valuatio	n dat	e after th	ne beginning of the	year:					
	<b>a</b> Contri	butions	allocated toward ι	ınpaid min	imum required contribution	s from pric	r yea	rs		19a				0	
	<b>b</b> Contri	butions	made to avoid res	trictions ac	djusted to valuation date					19b				0	
	<b>c</b> Contril	butions a	allocated toward mi	nimum req	uired contribution for current	year adjust	ed to	valuatior	n date	19c			4574	4	
20	Quarterly	y contrib	utions and liquidit	y shortfalls	 S:										
	a Did th	e plan h	ave a "funding sh	ortfall" for t	the prior year?								Yes X No		
	<b>b</b> If line	20a is "`	Yes," were require	d quarterly	y installments for the currer	it year ma	de in a	a timely	manner?				Yes No		
	<b>C</b> If line	20a is "`	Yes," see instructi	ons and co	omplete the following table	as applical	ole:						-		
					Liquidity shortfall as of	end of qua	ter of	•	•					_	
		(1) 1s	it		(2) 2nd			(3)	3rd	1		(4) 4th	<u> </u>	—	

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost					
21	Discou	nt rate:								
	<b>a</b> Seg	ment rates:	1st segment: 4.99%	2nd segment: 6.32 %	3rd segment		N/A, fu	ıll yield	curv	e used
	<b>b</b> Appl	icable month (	enter code)			21b				0
22	Weight	ed average ret	tirement age			22				61
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitut	te			
Pa	rt VI	Miscellane	ous Items	_		<del></del>				
24				tuarial assumptions for the current	plan year? If "Yes." see	instructions	regarding re	eauired		
		-							Yes	X No
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment			Yes	X No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	attachment		X	Yes	No
27	If the p	lan is subject to	o alternative funding rules, en	ter applicable code and see instru	ctions regarding	27				
	attachr	nent				. 21				
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	um Required Contribution	s For Prior Years					
28	Unpaid	l minimum requ	uired contributions for all prior	years		28				0
29				d unpaid minimum required contrib		29				
30				ntributions (line 28 minus line 29) .		30				0
			Required Contribution			1 00 1				0
31			•							
31			nd excess assets (see instruct	,		31a				
	_		·	Page 04 a						61951
- 22			<u> </u>	line 31a		31b				61951
32		zation installme			Outstanding Bala		I	nstallm	ent	
	_					0				0
						0				0
33				ter the date of the ruling letter gra) and the waived amount		33				0
34				er/prefunding balances (lines 31a		34				0
	Total Id	anding roquiror	none pereio reneeting earry eve	Carryover balance	Prefunding bala		T	otal bala	ance	
35	Dolono	oo alaatad far i	upo to offoot funding	Carry over Bararies	1 Totalianing bala			- Tai bail	21100	
33			use to offset funding							0
36	Additio	nal cash requir	rement (line 34 minus line 35).			36				0
37	Contrib	outions allocate	ed toward minimum required co	ontribution for current year adjuste	ed to valuation date	37				AF7.1.1
										45744
			ess contributions for current ye			200				
						38a				45744
				prefunding and funding standard of		38b				0
39			<u> </u>	ear (excess, if any, of line 36 over		39				0
40				S		40				0
	rt IX			Pension Relief Act of 2010	(See Instructions	)				
41	If an ele	ection was mad	de to use PRA 2010 funding re	elief for this plan:						
	<b>a</b> Sche	dule elected					2 plus 7 yea	ars	15	years
	<b>b</b> Eligib	ole plan year(s	) for which the election in line	41a was made		200	8 2009	2010	)	2011
42	Amoun	t of acceleratio	on adjustment			42				
43	Excess	installment ac	celeration amount to be carrie	d over to future plan years		43				

### EAST MANHATTAN MEDICAL SERVICES, PC

#### **DEFINED BENEFIT PENSION PLAN**

Schedule of Active Participant Data Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

Svc/ Age	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
<25	0	0	0	0	0	0	0	0	0	0	0
25-29	0	0	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0	0	0
45-49	0	0	3	0	0	0	0	0	0	0	3
50-54	0	0	1	0	0	0	0	0	0	0	1
55-59	0	0	0	0	0	0	0	0	0	0	0
60-64	0	0	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0	0	0
70+	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	4	0	0	0	0	0	0	0	4

<sup>\*</sup>Employees who have not met the minimum eligibility requirements are excluded

Average Age:

47.5

Average Service:

5

## EAST MANHATTAN MEDICAL SERVICES, PC DEFINED BENEFIT PENSION PLAN

Statement of Actuarial Assumptions and Method Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

	For Funding Min Max	For 417(e)	For Actuarial Equiv.
Interest Rates	Seg 1 4.99% 1.20%	Pre-Retirement 5.00%	Pre-Retirement 5.00%
	Seg 2 6.32% 4.10%	Post-Retirement 5.00%	Post-Retirement 5.00%
	Seg 3 6.99% 5.20%		
Pre-Retirement			
Turnover	None	None	None
Mortality	None	None	None
Assumed Ret Age	Normal retirement age 62 and 5 years of participation	Normal retirement age 62 and 5 years of participation	Normal retirement age 62 and 5 years of participation
Future Salary Incr	5% SALARY SCALE	None	None
Post-Retirement			
Mortality	2013 Applicable Mortality Table from Rev Rul 2006-67	2013 Applicable Mortality Table from Rev Rul 2006-67	2013 Applicable Mortality Table from Rev Rul 2006-67
Assumed Benefit Form	For Funding	Lump Sum	
Calculated Effective Int	erest Rate	6.32%	

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

### Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

### 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.

1210-0089

2014

OMB Nos. 1210-0110

This Form is Open to Public Inspection

For calendar	plan year 2014 or	fiscal plan year beginning	01/01/2014	and ending	12/31/201	4			
A This return	rn/report is for:	X a single-employer plan		plan (not multiemployer) over information in accor-					
		a one-participant plan	a foreign plan	-,					
B This return	n/report is	the first return/report	the final return/report						
		an amended return/report	a short plan year retu	ırn/report (less than 12 m	nonths)				
C Check bo	ox if filing under:	Form 5558	automatic extension		DFVC progra	am			
		special extension (enter des	cription)						
Part II	Basic Plan In	formation—enter all requested in	nformation						
1a Name of					1b Three-digit				
East Mar	nhattan Med	ical Services, PC Def	ined Benefit Pen	sion Plan	plan number (PN) ▶	001			
					1c Effective date o 01/01/201				
2a Plan spo	onsor's name and	address; include room or suite num	her (employer, if for a single	e-employer plan)	2b Employer Identi				
		ical Services, PC	oci (empreyer, ir rei a emgi	y compression planty	(EIN) 26-480				
3 East 8	33rd Street	, 2nd Flr.			<b>2c</b> Sponsor's telep 212-734-34	hone number			
New York	•	NY 10028			2d Business code (see instructions) 621111				
		and address XSame as Plan Spor	nsor.		3b Administrator's	EIN			
					3c Administrator's	telephone number			
4 If the na	me and/or EIN of t	he plan sponsor has changed since	e the last return/report filed	for this plan, enter the	4b EIN				
	EIN, and the plan r	umber from the last return/report.			4c PN				
5a Total nu	ımber of participan	ts at the beginning of the plan year			. 5a	5			
<b>b</b> Total nu	ımber of participan	ts at the end of the plan year			. 5b	5			
		h account balances as of the end o			5c				
d(1) Total	number of active p	participants at the beginning of the p	olan year		5d(1)	5			
d(2) Total	number of active	participants at the end of the plan ye	ear		5d(2)	5			
		terminated employment during the	A CONTRACT OF CONT		5e	0			
		e or incomplete filing of this retu							
SB or Sched		other penalties set forth in the instru and signed by an enrolled actuary,							
SIGN	Theten	DIH	3/21/15	PETER DISTLER					
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as plan adr	ministrator			
SIGN HERE									
		loyer/plan sponsor	Date		dual signing as employed				
, ropardra III		name, it applicable) and address i	include room or suite numr	per ) (optional)	I Preparer's telephone				
MEL PIAS		name, if applicable) and address (	include room or suite numb	per ) (optional)	Preparer's telephone	number (optional)			

10952

58 MARINER WAY

	Form 5500-SF 2014		Page 2				
	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility of the you answered "No" to either line 6a or line 6b, the plan cannot be a continued to the continued to t	an independ and condition	ent qualified public accountains.)	nt (IQ	PA)		
С	If the plan is a defined benefit plan, is it covered under the PBGC in	surance pro	gram (see ERISA section 40	21)? .		Yes [	X No Not determined
Pai	rt III Financial Information		,				
7	Plan Assets and Liabilities		(a) Beginning of Yea	r			(b) End of Year
а	Total plan assets	7a	141	L816	7		1546097
b	Total plan liabilities	7b			0		0
С	Net plan assets (subtract line 7b from line 7a)	7c	141	1816	7		1546097
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
а	Contributions received or receivable from:	0 (4)	4	1632	1		
	(1) Employers	8a(1)	-	1032	0		
	(2) Participants	8a(2)			0		
	(3) Others (including rollovers)	8a(3)		3160	-		
	Other income (loss)	8b		3100	9		127930
d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			U.S.		127930
	to provide benefits)	8d			0		
е	Certain deemed and/or corrective distributions (see instructions)	8e			0		
f	Administrative service providers (salaries, fees, commissions)	8f			0		
g	Other expenses	8g			0		
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					0
i	Net income (loss) (subtract line 8h from line 8c)	8i					127930
j	Transfers to (from) the plan (see instructions)	8j			0		
Pa	rt IV Plan Characteristics						
9a	If the plan provides pension benefits, enter the applicable pension	feature code	es from the List of Plan Chara	acteris	stic Co	des in t	the instructions:
b	1A 3D  If the plan provides welfare benefits, enter the applicable welfare for	noturo codo	from the List of Plan Charac	storiet	ic Cod	as in th	ne instructions:
D	If the plan provides werrare benefits, effect the applicable werrare in	eature codes	s nom the cist of Flan Onarac	Jenst	ic cou	03 111 (1	ie mandonoria.
Par	t V Compliance Questions						
10	During the plan year:				Yes	No	Amount
	Was there a failure to transmit to the plan any participant contribu	tions within	the time period described in			х	
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fid.			10a		Λ	
b	Were there any nonexempt transactions with any party-in-interes on line 10a.)			10b		Х	
					Х		100000
	Did the plan have a loss, whether or not reimbursed by the plan's			10c			20000
·	or dishonesty?			10d		X	
-	Were any fees or commissions paid to any brokers, agents, or ot						
	insurance service, or other organization that provides some or all instructions.)			10e		X	
	Has the plan failed to provide any benefit when due under the pla					Х	
				10f			
				10g		X	
r	If this is an individual account plan, was there a blackout period? 2520.101-3.)			10h		Х	
i	If 10h was answered "Yes," check the box if you either provided t						
	exceptions to providing the notice applied under 29 CFR 2520.10	1-3		10i			
Par	t VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requiren	nents? (If "Y	es," see instructions and com	nplete	Sched	dule SB	(Form X Yes No
44	5500) and line 11a below)						0
	a Enter the unpaid minimum required contribution for current year to					11a	
_12	Is this a defined contribution plan subject to the minimum funding (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below			U S	CHOIL	302 UI	LINIOA!   100 K NO

granting the waiver. Month

Year\_

Day \_

	Form 5500-SF 2014 Page <b>3</b> -					
If	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.				
	Enter the minimum required contribution for this plan year		12b			
c	Enter the amount contributed by the employer to the plan for this plan year		12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the negative amount)	eft of a	12d			
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?			Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets					
13a	Has a resolution to terminate the plan been adopted in any plan year?			Yes X N	lo	
	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 broug of the PBGC?				Yes	X No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identifully which assets or liabilities were transferred. (See instructions.)	fy the plan(s)	to			
1	I3c(1) Name of plan(s):	1:	3c(2) E	IN(s)	13c(3)	PN(s)
Part	VIII Trust Information (optional)	•			•	
14a	Name of trust		14b ⊤	rust's EIN		

### **SCHEDULE SB** (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

This schedule is required to be filed under section 104 of the Employee

Single-Employer Defined Benefit Plan

**Actuarial Information** 

Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2014

OMB No. 1210-0110

This Form is Open to Public Inspection

	aranty Corporation	File as	an attachment to Form	5500 or 5500-SF.					
For calendar plan y	ear 2014 or fiscal pla	an year beginning	01/01/2014	and endir	ng	12/31/2	014		
Round off amo	unts to nearest doll	lar.							
Caution: A pen	alty of \$1,000 will be	assessed for late filing of	of this report unless reason	onable cause is established	d.				
A Name of plan East Manha Pension Pl		Services, PC	Defined Benefit	B Three-dig		•	001		
C Plan sponsor's n	ame as shown on lin	ne 2a of Form 5500 or 55	00-SF	D Employer	dentificat	ion Number (E	IN)		
				06 40000	7				
East Manha	ttan Medical	Services, PC	T	26-480983					
E Type of plan: X	Single Multiple	-A Multiple-B	F Prior year pla	an size: X 100 or fewer	101-50	00 More th	an 500		
Part I Basic	Information								
1 Enter the valu		Month 12	Day 31 Year	2014					
2 Assets:							V.		
a Market value	e				2a		1499776		
<b>b</b> Actuarial va	lue				2b		1499776		
	t/participant count br			(1) Number of participants	/	ted Funding arget	(3) Total Funding Target		
a For retired p	participants and bene	eficiaries receiving paym	ent	0		d			
<b>b</b> For termina	ted vested participar	nts		1		1406	140		
				4		1025477	1056318		
				5	5 102		1057724		
			lines (a) and (b)	Π					
					4a				
<b>b</b> Funding tar	get reflecting at-risk	assumptions, but disreg	arding transition rule for p		4b				
_					5		6.32%		
6 Target norma	cost				6		6195		
accordance with app	owledge, the information su licable law and regulations.	ed experience under the plan.	nption is reasonable (taking into	and attachments, if any, is compl account the expenence of the plan	ete and accu and reason	rate. Each prescrib able expectations)	red assumption was applied in and such other assumptions, in		
SIGN						118/15			
SIGN HERE		Michael?	trat		3	112113			
	S	Michael 3	tnet		3	Date	-		
HERE	S RANK, FSA, M	Signature of actuary	tnet		<u>.</u>	Date 140244			
HERE	RANK, FSA, M	Signature of actuary	hat			Date	ent number		
HERE	RANK, FSA, M. Type	Signature of actuary	net			Date 140244 ecent enrollme 212-567-	ent number		
HERE	RANK, FSA, M. Type	Signature of actuary IAAA or print name of actuary	hat	Т		Date 140244 ecent enrollme 212-567-	ent number 1464		
HERE	Type of the state	Signature of actuary IAAA or print name of actuary	hah	Т		Date 140244 ecent enrollme 212-567-	ent number 1464		

_	•	
Page	2	-

Pa	rt II	Begin	ning of Year C	arryove	er and Prefunding Ba	alance	S								
				-				(a) C	arryover balance		<b>(b)</b> P	refundi	ng balance		
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)						0			215715					
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)														
9										0			21571		
10	Interest	est on line 9 using prior year's actual return of8.48%									18293				
11		r year's excess contributions to be added to prefunding balance:													
	a Preser	nt value	of excess contribut	ions (line	38a from prior year)								20483		
	<b>b(1)</b> Int	erest on hedule S	the excess, if any, SB, using prior year	of line 38a	a over line 38b from prior ye e interest rate of <u>6 · 7 6</u> %	ear									
	` '				edule SB, using prior year's										
					ar to add to prefunding balan								20483		
	<b>d</b> Portio	n of (c) t	o be added to pref	unding bal	ance										
40										0					
					or deemed elections					0		234008			
					line 10 + line 11d – line 12	)									
	art III		ding Percenta									14	120.10%		
14	Funding	target a	ttainment percenta	ge								15	133.94%		
	,		target attainment												
16	Prior yea	ar's fund	ing percentage for	purposes	of determining whether car	ryover/p	refund	ding balan	ces may be used to	reduce		16	120.53%		
17					less than 70 percent of the							17	%		
P	art IV	Con	tributions and	Liquidi	ity Shortfalls										
		1			ear by employer(s) and emp	plovees:									
	(a) Date		(b) Amount pa		(c) Amount paid by		a) Da		(b) Amount pai		(0		int paid by		
,	M-DD-Y	THE RESERVE AND ADDRESS OF THE PERSON NAMED IN	employer(s	46321	employees (MM-DD-YYYY) employer(s)					emp	oyees				
0.	3/13/2	015		40321											
								-							
						-									
						-									
						-									
						-									
						-									
						-									
						-									
						+									
			1			Totals	s <b>&gt;</b>	18(b)		46321	18(c)				
19	Discour	ted emr	lover contributions	- see inst	tructions for small plan with	a valua	tion da	ate after th	ne beginning of the	-					
10					imum required contribution					19a					
										19b					
	b Contributions made to avoid restrictions adjusted to valuation date							4574							
20			butions and liquidity			, ou. daje	2,50	- 12.00.01							
20													Yes X No		
	<ul><li>a Did the plan have a "funding shortfall" for the prior year?</li><li>b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?</li></ul>														
	C If line 20a is "Yes," see instructions and complete the following table as applicable:														
	O II IIII E	200 18	res, see instruction	one and CC	Liquidity shortfall as of				n year						
		(1) 1st			(2) 2nd			(3)				(4) 4	th		

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Ta	rget Normal Cost							
21	Disco	unt rate:										
	a Seg	gment rates:		N/A, full yield curve used								
	<b>b</b> App	olicable month (	enter code)			21b				0		
22	Weigh	nted average re	. 22	6								
23	Morta	lity table(s) (se	e instructions) X Pre	escribed - combined	Prescribed - separate	Substitute						
Pa	rt VI	Miscellane	ous Items									
	Has a	change been n	nade in the non-prescribed act						/es	X No		
25	Has a	method chang	e been made for the current pl	an year? If "Yes," see instruct	ions regarding required attac	chment		📗 `	Yes	X No		
26	Is the	plan required to	o provide a Schedule of Active	Participants? If "Yes," see ins	structions regarding required	attachment		X	Yes	No		
27			to alternative funding rules, en			27						
Pa	rt VII	Reconcili	ation of Unpaid Minimu	ım Required Contribut	ions For Prior Years							
28	Unpa	id minimum req	uired contributions for all prior	years		. 28				0		
29	(line 1	19a)	contributions allocated toward			29	0					
30	Rema	aining amount o	f unpaid minimum required cor	tributions (line 28 minus line	29)	. 30				0		
Pa	rt VIII	Minimum	Required Contribution	For Current Year								
31	Targe	et normal cost a	and excess assets (see instruc	tions):								
	<b>a</b> Targ	get normal cost	(line 6)			. 31a				61951		
1	<b>b</b> Exc	cess assets, if a	pplicable, but not greater than	line 31a		. 31b	619					
32	Amor	tization installm	ents:		Outstanding Bal		lr.	nstallme	nt			
	a Net	t shortfall amort	ization installment			0						
	<b>b</b> Wa	aiver amortization	n installment			0				0		
33	If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month Day Year ) and the waived amount					. 33	0					
34	Total	funding require	ment before reflecting carryov	er/prefunding balances (lines	31a - 31b + 32a + 32b - 33).	34				0		
				Carryover balance	Prefunding bala	ance	Total balance					
35			use to offset funding							0		
36	Addit	ional cash requ	irement (line 34 minus line 35)			36						
37	7 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)						45744					
38	Prese	ent value of exc	ess contributions for current ye	ear (see instructions)								
	a Tot	tal (excess, if ar	ny, of line 37 over line 36)			. 38a				45744		
	<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances											
39	Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)					. 39						
40	Unpa	aid minimum red	quired contributions for all year	S		. 40						
Pa	rt IX	Pension	Funding Relief Under	Pension Relief Act of 2	2010 (See Instructions	s)						
41	If an	election was ma	ade to use PRA 2010 funding r	elief for this plan:								
_	a Sc	hedule elected			7	П	2 plus 7 yea	irs	15	years		
_	b Eligible plan year(s) for which the election in line 41a was made						2009	2010		2011		
42			on adjustment			42						
			cceleration amount to be carrie			43						

Attachment to 2014 Schedule SB, Line 22 - Description of Weighted Average Retirement Age EIN: 26-4809837 PN: 001

# EAST MANHATTAN MEDICAL SERVICES, PC DEFINED BENEFIT PENSION PLAN

Weighted Average Retirement Age Plan Year: 1/1/2014 to 12/31/2014 Valuation Date: 12/31/2014

Assumed Retirement Age - 100% of the participants are assumed to retire at the date the plan's normal retirement age is attained, which is defined as:

The later of:

Attainment of age 62 Completion of 5 years of participation from entry date

Participants who have passed their Normal Retirement Date as defined above are assumed to retire on the valuation date.

Weighted average retirement age 61