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

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

Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2014

This Form is Open to Public Inspection

Part I	Annual Repor	t Identification Information	า						
For calenda	ar plan year 2014 or	iscal plan year beginning 01/01/2	2014	and ending 12	2/31/2014				
A This ret	urn/report is for:	a single-employer plan a one-participant plan		an (not multiemployer) yer information in accor					
D T0.1	and the months		H * '						
b This retu	urn/report is	the first return/report	the final return/report	-/	(b - 2)				
		an amended return/report	mended return/report a short plan year return/report (less than 12 months)						
C Check b	box if filing under:	X Form 5558 Special extension (enter desc	automatic extension		DFVC pro	gram			
		special extension (enter desc	эприопу						
Part II		ormation—enter all requested in	nformation		T -				
1a Name KINGS NEU	of plan ROLOGY, PC DEFIN	NED BENEFIT PLAN			1b Three-digit plan number (PN) ▶	001			
					1c Effective dat	e of plan /01/2003			
	ponsor's name and a ROLOGY, PC	ddress; include room or suite numl	oer (employer, if for a single-	employer plan)		entification Number -3576147			
2701 AVENU	IE P		2c Sponsor's te	lephone number -859-8148					
BROOKLYN,	NY 11229		2d Business code (see instructions) 621111						
3a Plan a	dministrator's name a	and address XSame as Plan Spor	nsor.		3b Administrator's EIN				
4 If the r	name and/or EIN of th	ne plan sponsor has changed since	e the last return/report filed fo	or this plan, enter the	4b EIN	's telephone number			
	, EIN, and the plan no or's name	umber from the last return/report.		•	4c PN				
5a Total r	number of participant	s at the beginning of the plan year			5a	4			
b Total r	number of participant	s at the end of the plan year			5b	4			
		account balances as of the end o		•	5c				
d(1) Tota	al number of active p	articipants at the beginning of the p	olan year		5d(1)	4			
d(2) Tota	al number of active p	articipants at the end of the plan ye	ear		5d(2)	4			
		terminated employment during the	• •	fits that were	5e	0			
Under pena SB or Sche	alties of perjury and o	or incomplete filing of this return ther penalties set forth in the instru- and signed by an enrolled actuary, aplete.	uctions, I declare that I have	examined this return/re	port, including, if ap				
SIGN	Filed with authorized	I/valid electronic signature.							
HERE	Signature of plan	administrator	Date	Enter name of individ	dual signing as plan	administrator			
SIGN					3 3 1				
HERE Signature of employer/plan sponsor Date Enter name of individu						over or plan sponsor			
Preparer's		name, if applicable) and address (one number (optional)			

	Form 5500-SF 2014		Page 2				
b .	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 a runder 29 CFR 2520.104-46? (See instructions on waiver eligibility a figure of you answered "No" to either line 6a or line 6b, the plan cannot will be a second of the plan canno	an indepe and condit ot use Fo	ndent qualified public accounta iions.) irm 5500-SF and must instead	nt (IQ	PA) Form	5500.	X Yes No
	f the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA section 40)21)? .		Yes	No Not determined
Par					-		
	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End of Year
	Fotal plan assets	7a	24830	000	-		2620500
	Fotal plan liabilities	7b	0.4000	200			2620500
	Net plan assets (subtract line 7b from line 7a)	7c	24830	100	_		2620500
	ncome, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total
	Contributions received or receivable from: 1) Employers	8a(1)	850	000			
	2) Participants	8a(2)					
	3) Others (including rollovers)	8a(3)					
	Other income (loss)	8b	525	500			
C	Fotal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					137500
	Benefits paid (including direct rollovers and insurance premiums						
	o provide benefits)	8d					
	Certain deemed and/or corrective distributions (see instructions)	8e					
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f					
<u>g</u> (Other expenses	8g					
	Fotal expenses (add lines 8d, 8e, 8f, and 8g)	8h					
	Net income (loss) (subtract line 8h from line 8c)	8i					137500
	Fransfers to (from) the plan (see instructions) Plan Characteristics	8j					
	If the plan provides pension benefits, enter the applicable pension of the plan provides welfare benefits, enter the applicable welfare few V Compliance Questions						
10	During the plan year:				Yes	No	Amount
a b	Was there a failure to transmit to the plan any participant contribut 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu Were there any nonexempt transactions with any party-in-interest	ıciary Cor	rection Program)	10a		Χ	
	on line 10a.)			10b		X	
С	Was the plan covered by a fidelity bond?			10c	X		100000
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?			10d		X	
e	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all instructions.)	of the ber	efits under the plan? (See	10e		X	
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of year e	end.)	10g		X	
h	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instr	uctions and 29 CFR	10h			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101			10i			
Part	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements 5500) and line 11a below)						
11a	Enter the unpaid minimum required contribution for current year from	om Sched	dule SB (Form 5500) line 39			11a	
12	Is this a defined contribution plan subject to the minimum funding			or se	ction (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 bein granting the waiver.	-			, and e	enter th Day	ne date of the letter ruling Year

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lf :	ou completed line 12a, complete lines 3, 9, and 10 of Schedule MB (For	m 5500), and skip to line 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)	-	1 124		
е	Will the minimum funding amount reported on line 12d be met by the funding	g 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	his year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred the PBGC?		inder the control		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.)	an to another plan(s), identify th	e plan(s) to		
1	3c(1) Name of plan(s):		13c(2) EI	N(s)	13c(3) PN(s)

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).

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

OMB No. 1210-0110

2014

This Form is Open to Public Inspection

Fo	For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014										
•	Round o	off amounts to r	nearest dollar.								
<u> </u>	Caution:	A penalty of \$1	,000 will be ass	essed for late filing	g of this rep	oort unless reason	able ca	use is establish	ed.		
	Name of p		SEEINED DENE	EIT DI ANI				B Three-dig	git		001
KII	IGS NEU	ROLOGY, PC D	ELINED RENE	FII PLAN				plan num	ber (PN)	<u> </u>	001
С	Plan spon	sor's name as s	shown on line 2a	a of Form 5500 or s	5500-SF			D Employer	Identificat	tion Number	(EIN)
KIN	IGS NEU	ROLOGY, PC							11-3576	6147	
E	Type of pla	an: X Single	Multiple-A	Multiple-B		F Prior year plan	size: X	100 or fewer	101-5	00 More	than 500
P	art I	Basic Inforn	nation								
1	Enter th	ne valuation date	e: N	Month	Day01	1 Year <u>20</u>	14	-			
2	Assets:	:									
	a Mark	et value							2a		2483000
	b Actua	arial value							2b		2483000
3	Funding	g target/participa	ant count break	down			` '	lumber of ticipants		ted Funding arget	(3) Total Funding Target
	a For re	etired participan	ts and beneficia	ries receiving payr	ment	_	ρω.		- 1	aigei	- a.got
	a For retired participants and beneficiaries receiving payment b For terminated vested participants										
								3		231772	1 2317721
	_							3		1 2317721	
4				box and complete							
-				ed at-risk assumpt					4a		
		0 0	, .	imptions, but disre					4b		
				onsecutive years a							
5	Effectiv	e interest rate			<u></u>				5		6.31%
6					<u></u>				6		67407
Sta		y Enrolled Actu of my knowledge, the	•	in this schedule and acc	companying sch	hedules, statements and	d attachme	ents, if any, is comple	ete and accu	rate. Each presc	ribed assumption was applied in
	accordance	with applicable law ar	nd regulations. In my								s) and such other assumptions, in
9	SIGN										_
	IERE									08/06/	2015
			Signat	ture of actuary						Date	
AR	THUR E.	TEILER, A.S.A.								11-01	157
			Type or pri	int name of actuary	y				Most re	ecent enrollr	nent number
PE	NSION TA	AX STRATEGIE	S, INC.							212-6	81-7970
4.40	00 000 01	DWAY CHITE 40		irm name				Te	elephone	number (inc	uding area code)
		DWAY SUITE 15 NY 10018	009								
_			Addr	ess of the firm				=			
If the	e actuary	has not fully refl	ected any regula	ation or ruling pron	nulgated un	nder the statute in	comple	ting this schedu	ıle, check	the box and	see

2 - 1	
	2 - 1

Pa	rt II	Begin	ning of Year	Carryov	er and Prefunding B	alances								
_							((a) Ca	arryover balance		(b) F	<u>refundi</u>	ng balance	
		•	0 , ,		cable adjustments (line 13 t					2496			119050	
8				•	unding requirement (line 35									
9	Amount	remainir	ng (line 7 minus lir	ne 8)						2496			119050	
10	Interest	on line 9	using prior year's	s actual ret	urn of <u>5.64</u> %					141			6714	
11	Prior yea	ar's exce	ess contributions t	o be added	d to prefunding balance:									
	a Prese	nt value	of excess contribu	utions (line	38a from prior year)						56055			
					Ba over line 38b from prior yve interest rate of6.3								3537	
	b(2) Int	erest on	line 38b from prid	or year Sch	nedule SB, using prior year'	s actual							3331	
	return													
	C Total available at beginning of current plan year to add to prefunding												59592	
	d Portio	n of (c)	to be added to pre	efunding ba	alance									
12	Other re	ductions	in balances due	n balances due to elections or deemed elections										
13	Balance	at begir	nning of current ye	ear (line 9 +	+ line 10 + line 11d – line 12	2)				2637			125764	
P	Part III Funding Percentages													
14	14 Funding target attainment percentage									101.88 %				
			target attainmen									15	101.88 %	
16					of determining whether ca							16	98.53 %	
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage													
Pa	Part IV Contributions and Liquidity Shortfalls													
18	Contribu	tions ma	ade to the plan for	the plan y	rear by employer(s) and em	ployees:								
	(a) Date		(b) Amount p		(c) Amount paid by		(a) Date (b) Amount paid by				(c		nt paid by	
<u>`</u>	IM-DD-YY	YY)	employer	,	employees	(MM-DD	- Y Y Y Y)		employer(s)		empio	oyees	
12	2/26/2014			85000										
						Totals ▶	18	(b)		85000	18(c)			
19	Discount	ed emp	lover contributions	s – see ins	tructions for small plan with	a valuation	date aft	er the	beginning of the	vear:				
			-		imum required contribution					19a				
				•	djusted to valuation date				-	19b				
					uired contribution for current				F	19c			79729	
20			outions and liquidit			,,			"					
			•	•	the prior year?								Yes X No	
			_		y installments for the curren							<u> </u>	Yes No	
					omplete the following table a	-		•					<u>, U</u>	
					Liquidity shortfall as of e			plan	year					
		(1) 1s	st		(2) 2nd		(3) 3	Brd			(4) 4th	1	

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost						
21		unt rate:		i uniumg rangerama range	<u> </u>						
	a Seg	gment rates:	1st segment: 4.99%	2nd segment: 6.32 %	3rd segment: 6.99 %		N/A, full yield	l curve	used		
	b App	licable month (enter code)			21b			3		
22	Weigh	ted average re	tirement age			22			65		
23	Mortal	ity table(s) (se	e instructions)	escribed - combined Pre	scribed - separate	Substitu	ıte				
Pa	rt VI	Miscellane	ous Items								
24		-		uarial assumptions for the current					X No		
25	Has a	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	hment		Yes	X No		
26	Is the	plan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachmen	t	Yes	X No		
27		•	•	ter applicable code and see instruc	ctions regarding	27					
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years						
28	Unpai	d minimum requ	uired contributions for all prior	years		28					
29				d unpaid minimum required contrib		29					
30	Rema	ining amount of	f unpaid minimum required cor	ntributions (line 28 minus line 29)		30					
Pa	Part VIII Minimum Required Contribution For Current Year										
31											
	a Targ	et normal cost	(line 6)		31a			67407			
			pplicable, but not greater than	I	31b			0			
32	Amort	ization installme	ents:	Outstanding Bala	ince	Installn	nent				
33				ter the date of the ruling letter grar) and the waived amount		33					
34	Total f	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34		67407			
				Carryover balance	Prefunding balar	nce	Total ba	ance			
35			use to offset funding								
36	Additio	onal cash requi	rement (line 34 minus line 35).			36			67407		
37			•	ontribution for current year adjuste		37			79729		
38	Prese	nt value of exce	ess contributions for current ye	ar (see instructions)							
	a Tota	l (excess, if any	y, of line 37 over line 36)			38a			12322		
				prefunding and funding standard c		38b					
39	Unpai	d minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	39					
40				S		40					
Pa	rt IX	Pension	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)						
41	If an el	ection was mad	de to use PRA 2010 funding re	elief for this plan:							
	a Sche	edule elected .					2 plus 7 years	15 y	ears		
	b Eligi	ble plan year(s) for which the election in line	41a was made		200	08 2009 2010) []	2011		
42	Amour	nt of acceleration	on adjustment			42					
43	Excess	s installment ac	celeration amount to be carrie	d over to future plan years		43					

Kings Neurology Defined Benefit Plan

VALUATION AS OF 01/01/2014

Summary of Actuarial Method and Assumptions

Normal Retirement Benefit

Actuarial Cost Method: PPA06 Funding Rules

IRC430 Funding Yield Curve Segmented Rates

First Segment: 4.99% Second Segment: 6.32% Third Segment: 6.99%

IRC404 Funding Yield Curve Segmented Rates

First Segment: 1.35% Second Segment: 4.05% Third Segment: 5.05%

Pre-Retirement Valuation Assumptions

Retirement Valuation Assumptions

Mortality Table 2013 430(h)(3)(A)-Optional combined

Optional Forms Assumption

100% of participants will elect the Plan Normal Form

Pre-Retirement Actuarial Equivalence Assumptions

Investment Earnings 5% Effective annual rate

Retirement Actuarial Equivalence Assumptions

Investment Earnings 5% Effective annual rate

Mortality Table 2014 430(h)(3)(A)-Optional combined

Assumptions for IRC415 Maximum Benefit Actuarial Adjustments

Investment Earnings 5% Effective annual rate

Mortality Table 2014 430(h)(3)(A)-Optional combined

Retirement Protection Act of 1994 Interest Rate for non-life annuities

Investment Earnings 5% Effective annual rate

Fórm 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

2014

This Form is Open to Public Inspection

Annual Report Identification Information				
For calendar plan year 2014 or fiscal plan year beginning		and ending		
A This return/report is for:		er plan (not multiemployer employer information in ac		
a one-participant plan	a foreign plan			,
B This return/report is: the first return/report	the final return/rep	ort		
an amended return/report	a short plan year r	eturn/report (less than 12	montl	
C Check box if filing under: X Form 5558	7			
	automatic extension	on	DEVO	program
special extension (enter descript	ion) 			
Basic Plan Information—enter all requested information informa	mation			
1a Name of plan			1b Three-digit	
Kings Neurology, PC Defined Benefit Plan		()	plan number (PN) ▶	001
			1c Effective date	
2a Plan sponsor's name and address; include room or suite number (employer, if for a sing	lle-em llo, r plan)		entification Number
Vingo Nouvelogu DO				-3576147
Kings Neurology, PC			2c Sponsor's tel 718-859-8148	ephone number
2701 Avenue P			2d Business coo	le (see instructions)
Brooklyn, NY 11229		\	621111	
3a Plan administrator's name and address X Same as Plan Spor	nsor.		3b Administrator	's EIN
Same	Y		3c Administrator	's telephone number
Same				
* _ (
4 If the name and/or EIN of the plan sponsor has changed since the	st return/report filed	I for this plan, enter	4b EIN	
the name, EIN, and the plan number from the last return/report.	e rotal wopon moc	rior and plant, enter	IN LIN	
a Sponsor's name	~		4c PN	
5 a Total number of participants at the beginning of the p an year			5a	4
b Total number of participants at the end of the plante			5b	4
Number of participants with account balances as if the end of the complete this item)	plan year (defined be	nefit plans do not	5c	
d(1) Total number of active participants at the beginning of the plan			5d(1)	4
d(2) Total number of active participants at the end of the plan year			5d(2)	4
e Number of participants that terminal d employment during the plan less than 100% vested	year with accrued be	enefits that were	5e	. 0
Caution: A penalty for the late or in emplete filing of this return.	report will be asses	ssed unless reasonable	cause is establish	ed.
Under penalties of perjury and other renalties set forth in the instructions	, I declare that I have	examined this return/repo	rt, including, if appli	cable, a Schedule
SB or Schedule MB completed of signer by an enrolled actuary, as well belief, it is true, correct, and complete	l as the electronic ver	sion of this return/report, a	and to the best of m	y knowledge and
State Control of the	I			·-····································
STERY TOOL	8/19/2015	Normon Sobol, MD		
Signature of plan administrator	Date	Enter name of individua	l signing as plan ad	ministrator
SIGN	8/19/2015	Normon Sobol, MD		
HERE Signature of employer/plan sponsor	Date	Enter name of individua	ıl signing as emplov	er or plan sponsor
Preparer's name (including firm name, if applicable) and address (include	room or suite numbe		-	ne number (optional)
				All policies de la company

	Form 5500-SF 2014		Page Z						
b	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 a under 29 CFR 2520.104-46? (See instructions on waiver eligibility of the your answered "No" to either line 6a or line 6b, the plan can	an independ and condition not use For	ent qualified public accons.) m 5500-SF and must i	untant ((IQPA) use Fo	orm 5500.		es No	
c	If the plan is a defined benefit plan, is it covered under the PBGC insurar	nce program (see ERISA section 4021)?	[Ye	s X N	Not de	etermined	
· Voca	Financial Information	1.71					· · · · · · · · · · · · · · · · · · ·		
_7	Plan Assets and Liabilities		(a) Beginning o				(b) End of Ye		
<u>a</u>	Total plan assets	. 7a		2,48	3,000			2,620,500	
	Total plan liabilities	1				▲		0.000.500	
<u>C</u>	Net plan assets (subtract line 7b from line 7a)	. 7с			3,000	4	2,620,50		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	<u>t </u>		- 3 12	(b) Total		
а	Contributions received or receivable from:	8a(1)			5,006			i de la de la dela della d Nationalità della del	
	(1) Employers	8a(2)							
	(3) Others (including rollovers)	8a(3)					New 2	775 take	
b	Other income (loss)	. 8b			2,500	F. Seen	and the second	de Ziel de ver	
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c			4			137,500	
	Benefits paid (including direct rollovers and insurance premiums								
	to provide benefits)	. 8d					Le distance de la company	Co. Tarabata	
е	Certain deemed and/or corrective distributions (see instructions)	. 8e				les desse	13000	Att Value of the	
f	Administrative service providers (salaries, fees, commissions)	. 8f	•				gradus da a Walter a	and the second	
g	Other expenses	. 8g		3		19.00 mg/gan	. The second second		
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h	and the second s	Section of the sectio	Areman			107.500	
i	Net income (loss) (subtract line 8h from line 8c)		The state of the s	Agenta de la				137,500	
j	Transfers to (from) the plan (see instructions)	57				Server (* Sept.)		recommendate en region	
. Company of the	Plan Characteristics					N- d i Al	- in atmostic not		
9a	If the plan provides pension benefits, enter the applicable pension	eature code	es from the List of Plan (naracti	eristic C	odes in u	ie instructions.		
b	1A If the plan provides welfare benefits, enter the applicable welfare.	eature codes	from the List of Plan Cl	naracte	ristic Co	odes in the	instructions:		
	in the plan provides wellars seriolite, enter the apprecia								
172	Compliance Questions	—			f				
10	During the plan year:			1	Yes	No	Amou	ınt	
	Was there a failure to transmit to the plan any participant to ntributions win 29 CFR 2510.3-102? (See instructions and DOL's stuntary riduciary	CONTCOLION	ogram, manimum	10a		х			
b	Were there any nonexempt transactions with the part in-interest reported on line 10a.)	? (Do not inc	lude transactions	10b		х		400,000	
<u>c</u>				10c	X			100,000	
d	Did the plan have a loss, whether or loss impursed by the plan's fraud or dishonesty?	fidelity bond,	that was caused by	10d		Х			
е	Were any fees or commissions said to prokers, agents, or oth carrier, insurance service or other or anization that provides somethe plan? (See instructions.)	e or all of the	e benefits under	10e_		х			
f	Has the plan failed to providing any denefit when due under the plan			10f		Х			
g	Did the plan have any participant loans? (If "Yes," enter amount as			10g		X			
	If this is an individual account plan, was there a blackout period? (2520.101-3.)	(See instruct	ions and 29 CFR	10h_				i.	
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	ne required n	otice or one of the	10i_		4.5	7 (1) (1) (1) (1) (1) (1) (1) (1) (1) (1)		
Pa	RVI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	nents? (If "Ye	s," see instructions and	comple	te Sche	edule SB	<u>. </u>	es No	
11a	Enter the unpaid minimum required contribution for current year fr	rom Schedul	e SB (Form 5500) line 3	9		11a		0	
12	Is this a defined contribution plan subject to the minimum funding requir	ements of sec	ction 412 of the Code or se	ection 30	2 of ER	ISA?	_ Y	es X No	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	, as applicab	le.)						
а	If a waiver of the minimum funding standard for a prior year is being ranting the waiver.	ng amortized	l in this plan year, see in Montl	structio	ns, and	enter the Day	date of the lett Year	er ruling 	

¥					
	Form 5500-SF 2014 Page 3 -				
lf	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.	-			
b	Enter the minimum required contribution for this plan year	12b			
	Enter the amount contributed by the employer to the plan for this plan year	12c	<u> </u>		
	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			0
	Will the minimum funding amount reported on line 12d be met by the funding deadline?	.	Yes	No	N/A
	Has a resolution to terminate the plan been adopted in any plan year?	I	Yes	₹ No	
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13	Î		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under control of the PBGC?			Yes X	No.
С		(s) to	7	<u>-1 !</u>	· · · · · · · · · · · · · · · · · · ·
1		13c(2) E	EIN(s)	13c(3)	PN(s)
÷.	Trust Information (optional)				
1.00 P	Name of trust	14b	Trust's E		
				 	
	• ()				

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).

2014

OMB No. 1210-0110

This Form is Open to Public Inspection

		File as an	attachment	to Form 5500	or 5500-SF			•
Fo	r calendar plan year 2014 or fiscal pla	n year beginning				dending		
	Round off amounts to nearest dol							
<u> </u>	Caution: A penalty of \$1,000 will be	assessed for late filing of t	this report unl	ess reasonabl	e cause is esta	blished.	<u> </u>	
A Kind	Name of plan is Neurology, PC Defined Benefit F	Olan			B Three	•		
King	is Neurology, PC Defined Benefit F	rian			plan n	umber (EN)	0	01
C	Plan sponsor's name as shown on lii	ne 2a of Form 5500 or 550	00-SF		D Emplo	ver le ntifica	in Number (E	IN)
					Linpid	yel it tulica	ulen radiniser (t	±11 4 }
King	s Neurology, PC				11-35 614	47		
E	Type of plan: X Single Multi	ple-A Multiple-B	F Prio	or year plan siz	ze: X 100 c	fewer	101-500	More than 500
bs	Basic Information							
1	Enter the valuation date:	Month 1 Day _	1	Year 20	14			
2	Assets:					1		
	a Market value					2a		2,483,000
	b Actuarial value					2b		2,483,000
3	Funding target/participant count brea	akdown		· VV	Number of	(2) Ves	ted Funding	(3) Total Funding
					participants		arget	Target
	a For retired participants and benefit					0	0	0
	b For terminated vested participants					0	0	0
	c For active participants					3	2,317,721	2,317,721
	d Total					3	2,317,721	2,317,721
4	If the plan is in at-risk status, check t	the box and complete lines	s (a) and (b)				The second section of the section of the second section of the section of the second section of the secti	ng ng mga watan sa
	a Funding target disregarding preso	cribed at-risk assumptions				4a		
	b Funding target reflecting at-risk as in at-risk status for fewer than five	ssumptions, but disrections consecutive years	g transition r	ule for plans ti	hat have been	4b		T
5	Effective interest rate		<u> </u>	3		5		6 210/
6	Target normal cost					6		6.31%
Sta	ement by Enrolled Actuary							67,407
	To the best of my knowledge, the information supp	plied in . Cheds and accompa	nying schedules, s	tatements and atta	achments, if any, is o	omplete and acc	urate. Each prescrib	ed assumption was applied in
	accordance with applicable law and regulations. Ir combination, offer my best estimate of anticipated	n my opinion, nch other assumptio I experime und a plan.	n is reasonable (ta	aking into account t	the experience of the	plan and reasor	nable expectations)	and such other assumptions, in
	dither t	de					8/6/201	•
. 1 . 144	Company division and an analysis of the Company of	nature of actuary					0/0/2019 Date	9
Δrth	ur E. Teiler, A.S.A.	induite of dollary			110	1157	Date	
74111		r print name of actuary		"			Ilment number	
Dan	Type of print name of actuary Pension Tax Strategies, Inc.						illinent namber	
r en	Sion Tax Strategies, Inc.	Firm name				-681-7970 Tolonhor	o number (incl	uding area code)
	▼	, iiiii iidiiic				reichiion	e uminati (iiICl	uding area code;
1430	Broadway Suite 1509							
	York		NY	10018				
	A	Address of the firm						
If the	actuary has not fully reflected any requestions	gulation or ruling promulga	ited under the	statute in con	npleting this scl	nedule, chec	k the box and s	see

n	2	
Page	Z -	

- 33		Begi	nning of Year	Carryov	er and Prefunding	Balances							
_	_) Carryover balanc	e (b) Prefunding balance			e				
7 ——					licable adjustments (line				2,496	119,050			9,05C
8					funding requirement (lin								
9	Amo	unt rema	ining (line 7 minus	line 8)					2,496			11	9,05C
10	Intere	est on lin	e 9 using prior yea	ar's actual re	eturn of5.64	1%			141				6,714
11	Prior	year's ex	cess contribution	s to be adde	ed to prefunding balance	:							
	a P	resent va	alue of excess cor	ntributions (I	ine 38a from prior year)					<u> </u>		50	6,055
	b(1)			-	8a over line 38b from pr	ior year 6.31%				J		;	3,537
	b(2)		on line 38b from p	=	hedule SB, using prior y	ear's actual							
	СТ	otal avai	lable at beginning	of current p	lan year to add to prefur	nding balance			- 4.5			59	9,592
	d P	ortion of	(c) to be added to	prefunding	balance								
12	Other re	ductions	in balances due t	o elections	or deemed elections								
13 E	Balance	at begin	ning of current ye	ar (line 9 + l	ine 10 + line 11d - line 1	12)			2,637			12	5,764
	- 11	Fund	ing Percenta	ges					_				
14 F	unding	target a	ttainment percent	age							14	101	.88%
			-								15		1.88%
16 F	rior ye	ar's fundi	ing percentage for	purposes o	of determining whether ca	arry ver/prenadi	ing balance	es may be used to i	educe		16	98	3.53%
					less than 70 percent of t		t, enter suc	ch percentage			17		%
	111		ributions and										
18 (Contribu			<u>_</u>		mplevees:							
	(a) Dat M-DD-Y	te	(b) Amount p employer	aid by	(c) Amount poid by employees	(a) Da (MM-DD-)		(b) Amount paid employer(s)	by	(unt paid by loyees	
12	2-26-2	014		85,000									
										-			
					<u> </u>								
					1								
											4		
4						T-4-1- N	40/5)		5 000 1	19/0)	······		
10 F)ie coun	ted empl	oyer contributions		actions for small plan wit	Totals ►	18(b)		5,000 1	10(0)			0
		•	<u> </u>		•				19a		+		0
a Contributions allocated toward the life inimum required contributions from prior years b Contributions made to void it trictions adjusted to valuation date							19b 0						
					quired contribution for cu				19c			79	9,729
			utions at diquid	<u> </u>		-					74. s. 1911.		
		-			e prior year?							Yes X N	10
k) If line	20a is "	Yes," were require	ed quarterly	installments for the curre	ent year made in	a timely m	anner?			,	Yes 🔲 N	10
c	; If line	20a is "	Yes," see instructi	ons and cor	nplete the following table	e as applicable:							
					Liquidity shortfall as o	of end of quarter					(4) (**		
		(1) 1:	st		(2) 2nd		(3) 3	ird			(4) 4t	n	

24	Assumptions Used to Determine Funding Target and Target Normal Cost									
21	Discount rate: a Segment rates:	Sogment retail		3rd sogmont		I				
	-	4.99%		6.32%		3rd segment	99%	N/A, full yield curve used		
		(enter code)					21b	3		
22		ement age			······		22	65		
23	Mortality table(s) (see	instructions) X	Prescribe	d - combined	Р	rescribed - separate	Substit	tute		
A comme	Miscellaneous Items									
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see ins						nstructions			
25								Yes X No		
26		been made for the current						Yes X No		
27		provide a Schedule of Acti					tachment.	Yes X No		
	attachment	alternative funding rules,	enter appli	cable code and see	instruc	cions regarding	27			
		on of Unpaid Minim								
28		red contributions for all pri					28			
29	Discounted employer c	ontributions allocated tow	ard unpaid	minimum required	contribu	itions from prior years	29			
30		ınpaid minimum required o					30	0		
		equired Contribution			£ 25)		30	<u> </u>		
31		excess assets (see instru		inent rear	•	<u> </u>				
		(line 6)		*			31a	67.407		
		oplicable, but not greater the					31b	67,407		
32	Amortization installmen	· · · · · · · · · · · · · · · · · · ·				Outstanding Bala		Installment		
	a Net shortfall amortiz	zation installment								
	b Waiver amortization	n installment								
33		pproved for this plan year, Day Year				ting the approval	33			
34	Total funding requirement	ent before reflecting carry	over/pref	idin, balances (line	s 31a -	31b + 32a + 32b - 33)	34	67,407		
				Carryover balance		Prefunding bala	nce	Total balance		
35	Balances elected for us	se to offset funding								
36		ment (line 34 minus line		· · · · · · · · · · · · · · · · · · ·		<u></u>	36	0 07 107		
37								67,407		
	(line 19c)							79,729		
38		s contributions for curre		instructions)						
		/, of line 37 Jve line 36)					38a	12,322		
	b Portion included in line sta attitudable to use of prefunding and funding standard carryover balances							0		
39							39	0		
40	· · · · · · · · · · · · · · · · · · ·					''	40	0		
41	Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions) 41 If an election was made to use PRA 2010 funding relief for this plan:									
41	a Schedule elected									
		for which the election in I					·····	2 plus 7 years 15 years		
40		for which the election in I		· · · · · · · · · · · · · · · · · · ·		·		08 2009 2010 2011		
42		adjustment					42			
43	Excess installment acco	eleration amount to be car	nied over te	o luture plan years	• • • • • • • • • • • • • • • • • • • •		43			

Kings Neurology Defined Benefit Plan Schedule SB, line 22 - Description of Weighted Average Retirement Age Plan Name: Kings Neurology Defined Benefit Plan

The weighted average retirement age of 65 is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Kings Neurology Defined Benefit Plan

VALUATION AS OF 01/01/2014

Summary of Plan Provisions

Plan Effective Date January 1, 2003

Plan Anniversary Date January 1, 2014

Participation Eligibility Minimum age: 21 and

Minimum months of service: 6

Plan Entry Date 06/30 or 12/31 coincident with or following the satisfaction of the

requirements

Normal Retirement Date First day of the month coincident with or following age 62 and the

completion of 5 years of participation

Not to exceed the later of age 65 and 5 years of participation

Normal Form of Benefit Single Life Annuity

(Qualified Joint and Survivor annuity is the required standard option)

Normal Retirement Benefit Benefit Formula:

6.5% per year of service times compensation

Maximum total years of service: 25 Maximum years of past service: 5

IRC415 maximum annual benefit: \$210,000 Actuarially adjusted under IRC415(b) for benefit

commencement age and benefit form Benefit limited to 100% of compensation

Minimum benefit: 2% of compensation per year of topheavy plan service

up to 10 (actuarially adjusted for benefit form)

Compensation Definition Highest 3 year average salary over the 10 years prior to retirement age

Annual salary up to \$260,000 considered

Vested Retirement Benefit Vesting Schedule:

20% a year after 2 years (100% after 6 years) Computation Period: Elapsed Time Method

Based on periods of service rounded to nearest year

Accrued Retirement Benefit Pro-rated on service

Maximum number of years of past credited benefit accrual service is 5