# Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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

OMB Nos. 1210-0110
1210-0089

**2014**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** This return/report is for:
- [X] a single-employer plan
- [ ] a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
- [ ] a one-participant plan
- [ ] a foreign plan

**B** This return/report is
- [X] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

**C** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] DFVC program
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
PATEL, GREENE & ASSOCIATES, PLLC 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2014

**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
PATEL, GREENE & ASSOCIATES, PLLC

10500 UNIVERSITY CENTER DRIVE
SUITE 153
TAMPA, FL 33612

**2b** Employer Identification Number (EIN) 45-2209743

**2c** Sponsor's telephone number 813-978-3100

**2d** Business code (see instructions) 237310

**3a** Plan administrator's name and address [X] Same as Plan Sponsor.

**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 name, EIN, and the plan number from the last return/report.
**a** Sponsor's name

**4b** EIN

**4c** PN

| | | |
|---|---|---|
| **5a** Total number of participants at the beginning of the plan year | **5a** | 7 |
| **b** Total number of participants at the end of the plan year | **5b** | 11 |
| **c** Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) | **5c** | 11 |
| **d(1)** Total number of active participants at the beginning of the plan year | **5d(1)** | 7 |
| **d(2)** Total number of active participants at the end of the plan year | **5d(2)** | 10 |
| **e** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **5e** | 1 |

**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 true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/09/2015 | HIREN M. PATEL |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Filed with authorized/valid electronic signature. | 10/09/2015 | HIREN M. PATEL |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual 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)

**6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... [X] Yes [ ] No

**b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions)..... [X] Yes [ ] No

**If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**

**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

## Part III Financial Information

| 7 Plan Assets and Liabilities | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| a Total plan assets | 7a | 0 | 80531 |
| b Total plan liabilities | 7b | | |
| c Net plan assets (subtract line 7b from line 7a) | 7c | 0 | 80531 |
| **8** Income, Expenses, and Transfers for this Plan Year | | **(a) Amount** | **(b) Total** |
| a Contributions received or receivable from: (1) Employers | 8a(1) | 32229 | |
| (2) Participants | 8a(2) | 47561 | |
| (3) Others (including rollovers) | 8a(3) | | |
| b Other income (loss) | 8b | 1178 | |
| c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | 80968 |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | | |
| e Certain deemed and/or corrective distributions (see instructions) | 8e | | |
| f Administrative service providers (salaries, fees, commissions) | 8f | 437 | |
| g Other expenses | 8g | | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | 437 |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | 80531 |
| j Transfers to (from) the plan (see instructions) | 8j | | |

## Part IV Plan Characteristics

**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2R 2T 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

## Part V Compliance Questions

| 10 During the plan year: | | Yes | No | Amount |
|---|---|---|---|---|
| a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) | 10a | | X | |
| b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) | 10b | | X | |
| c Was the plan covered by a fidelity bond? | 10c | | X | |
| d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 10d | | X | |
| e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) | 10e | | X | |
| f Has the plan failed to provide any benefit when due under the plan? | 10f | | X | |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year end.) | 10g | | X | |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 10h | | X | |
| i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | |

## Part VI Pension Funding Compliance

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below)..... [ ] Yes [X] No

**11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 ..... 11a

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. [ ] Yes [X] No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. ..... Month _____ Day _____ Year _____

**If 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** | |
| **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 left of a negative amount) | **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 ☒ 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 control of the PBGC? | | ☐ Yes ☒ No |

**c** 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.)

| **13c(1)** Name of plan(s): | **13c(2)** EIN(s) | **13c(3)** PN(s) |
|---|---|---|
| | | |

## Part VIII Trust Information (optional)

| **14a** Name of trust | **14b** Trust's EIN |
|---|---|
| | |

# 2014 Plan Information Worksheet

Status: Not Ready

## Plan Sponsor Information

Plan Sponsor's Name
Patel, Greene & Associates, PLLC

Plan Sponsor's Mailling Address — Foreign C
10500 University Center Drive
Suite 153

Abbreviated Plan Sponsor's Name
Patel, Greene & Associates, PLLC

Plan Sponsor's Mailing City, Province, State and ZIP
Tampa FL 33612

Plan Sponsor's Doing Business As Name

Plan Sponsor's Location Address — Foreign C

Plan Sponsor's Care Of Name

Plan Sponsor's Location City, Province, State and ZIP

Plan Sponsor's EIN
45-2209743

Plan Sponsor's Phone Number
(813) 978-3100

## Plan Administrator Information

X Same as Plan Sponsor

Plan Administrator's Name

Plan Administrator's Address — Foreign C

Plan Administrator's Care Of Name

Plan Administrator's City, Province, State and ZIP

Plan Administrator's EIN

Plan Administrator's Phone Number

## Plan Information

Plan Name
Patel, Greene & Associates, PLLC 401(k) Plan

Business Code
237310

Filing for Plan Year:
2014

DFE Plan C

Plan Year Begins MM/DD/YYYY 01/01/2014 Ends MM/DD/YYYY 12/31/2014

Abbreviated Plan Name
Patel, Greene & Associates, PLLC 401(k) Plan

Tax Year Begins MM/DD/YYYY 01/01/2014 Ends MM/DD/YYYY 12/31/2014

Three-digit Plan Number
001

Plan ID
063-84642

Name Control

EIN for PBGC Forms

Effective Date of Plan
01/01/2014

## Transmitter Information

Transmitter's TIN
31-4156830

Transmitter Control Code (TCC)
60B03

Contact Name
Michelle Reppert

Transmitter's Name
Nationwide Life Insurance Company

Contact Telephone Number
(800) 255-7566

Company Name
Nationwide Life Insurance Company

Contact E-Mail Address
reppem1@nationwide.com

Company Mailing Address — Foreign C
One Nationwide Plaza

Company City, Province, State and ZIP
Columbus OH 43215-

**Do NOT File with IRS, DOL or PBGC**

## Preparer Information

Preparer's Name

Preparer's Firm Name

Preparer's Address

Foreign C

Preparer's City, Province, State and ZIP

Preparer's Phone Number

## Trust Information

Name of Trust

Trust EIN

## Signers, Service Providers and Interested Individuals

☒ Notify Plan Administrator

Contact Name
Hiren M. Patel
Contact ID

Contact Phone Number

E-Mail Address
hiren@patelgreene.com

☒ Notify Other

Contact Name
Grodon M. Greene
Contact ID

Contact Phone Number

E-Mail Address
gordon@patelgreene.com

☒ Notify Other

Contact Name
Robin Watson
Contact ID

Contact Phone Number

E-Mail Address
robin@patelgreene.com

C Notify

Contact Name

Contact ID

Contact Phone Number

E-Mail Address

C Notify

Contact Name

Contact ID

Contact Phone Number

E-Mail Address

C Notify

Contact Name

Contact ID

Contact Phone Number

E-Mail Address

C Notify

Contact Name

Contact ID

Contact Phone Number

E-Mail Address

C Notify

Contact Name

Contact ID

Contact Phone Number

E-Mail Address

# Form 5500-SF

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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

OMB Nos. 1210-0110
1210-0089

**2014**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** This return/report is for:
- [X] a single-employer plan
- [ ] a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions)
- [ ] a one-participant plan
- [ ] a foreign plan

**B** This return/report is
- [X] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

**C** Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] DFVC program
- [ ] special extension (enter description)

## Part II Basic Plan Information—enter all requested information

**1a** Name of plan
Patel, Greene & Associates, PLLC 401(k) Plan

**1b** Three-digit plan number (PN) ▶ 001

**1c** Effective date of plan 01/01/2014

**2a** Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
Patel, Greene & Associates, PLLC

10500 University Center Drive
Suite 153
Tampa FL 33612

**2b** Employer Identification Number (EIN) 45-2209743

**2c** Sponsor's telephone number (813) 978-3100

**2d** Business code (see instructions) 237310

**3a** Plan administrator's name and address [X] Same as Plan Sponsor.

**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 name, EIN, and the plan number from the last return/report.
**a** Sponsor's name

**4b** EIN

**4c** PN

| | | |
|---|---|---|
| **5a** Total number of participants at the beginning of the plan year | **5a** | 7 |
| **b** Total number of participants at the end of the plan year | **5b** | 11 |
| **c** Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) | **5c** | 11 |
| **d(1)** Total number of active participants at the beginning of the plan year | **5d(1)** | 7 |
| **d(2)** Total number of active participants at the end of the plan year | **5d(2)** | 10 |
| **e** Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **5e** | 1 |

**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 true, correct, and complete.

| | | | |
|---|---|---|---|
| **SIGN HERE** | Hiren Patel | 10/8/15 | Hiren M. Patel |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | Hiren Patel | 10/8/15 | Hiren M. Patel |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual 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)

**6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) [X] Yes [ ] No

**b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) [X] Yes [ ] No

**If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**

**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

## Part III Financial Information

| 7 Plan Assets and Liabilities | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| a Total plan assets | 7a | 0 | 80,531 |
| b Total plan liabilities | 7b | | |
| c Net plan assets (subtract line 7b from line 7a) | 7c | 0 | 80,531 |
| **8** Income, Expenses, and Transfers for this Plan Year | | **(a) Amount** | **(b) Total** |
| a Contributions received or receivable from: (1) Employers | 8a(1) | 32,229 | |
| (2) Participants | 8a(2) | 47,561 | |
| (3) Others (including rollovers) | 8a(3) | | |
| b Other income (loss) | 8b | 1,178 | |
| c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | 80,968 |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | | |
| e Certain deemed and/or corrective distributions (see instructions) | 8e | | |
| f Administrative service providers (salaries, fees, commissions) | 8f | 437 | |
| g Other expenses | 8g | | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | 437 |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | 80,531 |
| j Transfers to (from) the plan (see instructions) | 8j | | |

## Part IV Plan Characteristics

**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2R 2T 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

## Part V Compliance Questions

| 10 During the plan year: | | Yes | No | Amount |
|---|---|---|---|---|
| a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) | 10a | | X | |
| b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) | 10b | | X | |
| c Was the plan covered by a fidelity bond? | 10c | | X | |
| d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? | 10d | | X | |
| e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) | 10e | | X | |
| f Has the plan failed to provide any benefit when due under the plan? | 10f | | X | |
| g Did the plan have any participant loans? (If "Yes," enter amount as of year end.) | 10g | | X | |
| h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) | 10h | | X | |
| i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 | 10i | | | |

## Part VI Pension Funding Compliance

**11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500 and line 11a below) [ ] Yes [X] No

**11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 **11a**

**12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? [ ] Yes [X] No

(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)

**a** If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month _____ Day _____ Year _____

**If 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** | |
| **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 left of a negative amount) | **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 ☒ 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 control of the PBGC? | | ☐ Yes ☒ No |

**c** 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.)

| **13c(1)** Name of plan(s): | **13c(2)** EIN(s) | **13c(3)** PN(s) |
|---|---|---|
| | | |

## Part VIII Trust Information (optional)

| **14a** Name of trust | **14b** Trust's EIN |
|---|---|
| | |

Form **5558**
(Rev. August 2012)

Department of the Treasury
Internal Revenue Service

# 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**

## Part I Identification

**A** Name of filer, plan administrator, or plan sponsor (see instructions)
Patel, Greene & Associates, PLLC

Number, street, and room or suite no. (If a P.O. box, see instructions)
10500 University Center Drive Suite 153

City or town, state, and ZIP code
Tampa FL 33612

**B** **Filer's identifying number (see instructions)**
Employer identification number (EIN) (9 digits XX-XXXXXXX)
45-2209743

Social security number (SSN) (9 digits XXX-XX-XXXX)

| **C** Plan name | Plan number | Plan year ending— MM | DD | YYYY |
|---|---|---|---|---|
| Patel, Greene & Associates, PLLC 401(k) Plan | 001 | 12 | 31 | 2014 |

## Part II 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 first Form 5500 series return/report for the plan listed in Part 1, C above.

**2** I request an extension of time until 10 / 15 / 2015 to file Form 5500 series (see instructions).
**Note.** A signature IS NOT required if you are requesting an extension to file Form 5500 series.

**3** I request an extension of time until / / to file Form 8955-SSA (see instructions).
**Note.** A signature IS NOT required if you are requesting an extension to file Form 8955-SSA.

The application **is automatically approved** to the date shown on line 2 and/or line 3 (above) if: **(a)** the Form 5558 is filed on or before the normal due date of Form 5500 series, and/or Form 8955-SSA for which this extension is requested, and **(b)** the date on line 2 and/or line 3 (above) is not later than the 15th day of the third month after the normal due date.

## Part III Extension of Time To File Form 5330 *(see instructions)*

**4** I request an extension of time until / / to file Form 5330.
You may be approved for up to a 6 month extension to file Form 5330, after the normal due date of Form 5330.

**a** Enter the Code section(s) imposing the tax . . . . . ▶ **a**

**b** Enter the payment amount attached . . . . . ▶ **b**

**c** For excise taxes under section 4980 or 4980F of the Code, enter the reversion/amendment date . . . ▶ **c**

**5** **State in detail why you need the extension:**

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.

**Signature ▶** **Date ▶**