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.

1210-0089

OMB Nos. 1210-0110

2015

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information	<u> </u>							
For calend	lar plan year 2015 or fi	scal plan year beginning 01/01/	2015	and ending	12/31/2015					
A This re	turn/report is for:		rer) (Filers checking this box must attach a n accordance with the form instructions)							
		a one-participant plan	a foreign plan							
B This ret	rurn/report is	montha)								
		return/report (less than 12 r								
C Check	box if filing under:	Form 5558 special extension (enter desc	automatic exten	DFVC program						
Dort II	Pacia Dian Infa									
Part II		ermation—enter all requested in	formation		4 h . Thurs a 1939					
1a Name	•	CIATES, LLP PROFIT SHARING F	PLAN		1b Three-digit plan numb (PN) ▶					
					1c Effective d	ate of plan 07/01/1983				
		yer, if for a single-employer plan) m, apt., suite no. and street, or P.0	D. Box)		2b Employer I (EIN)	dentification Number 13-3444726				
	r town, state or provinc N SURGICAL ASSOC	e, country, and ZIP or foreign pos IATES, LLP	tal code (if foreign, se	e instructions)	2c Sponsor's	telephone number				
						ode (see instructions)				
25 EAST 69TH STREET NEW YORK, NY 10021					,					
INEW TORK	., 141 10021					621111				
3a Plan a	administrator's name ar	nd address XSame as Plan Spon	sor.		3b Administra	tor's EIN				
					3c Administra	tor's telephone number				
		e plan sponsor has changed since mber from the last return/report.	the last return/report	iled for this plan, enter the	4b EIN					
a Spons	sor's name				4c PN					
5a Total	number of participants	at the beginning of the plan year.			. 5a					
b Total	number of participants	at the end of the plan year			5b					
		account balances as of the end of		•	5c	7				
d(1) Tot	tal number of active pa	rticipants at the beginning of the p	lan year		5d(1)	8				
d(2) Tot	tal number of active pa	rticipants at the end of the plan ye	ar		5d(2)	6				
		terminated employment during the			5e	0				
		or incomplete filing of this retur								
SB or Scho		her penalties set forth in the instru nd signed by an enrolled actuary, plete.								
SIGN	Filed with authorized	valid electronic signature.	05/17/2016	STEPHEN R GORF	RFINE					
HERE	Signature of plan a	Enter name of indivi	dividual signing as plan administrator							
SIGN										
HERE	Signature of emplo		idual signing as em	ployer or plan sponsor						
Preparer's	name (including firm r	name, if applicable) and address (i	nclude room or suite r	umber)	Preparer's telep	hone number				

Form 5500-SF 2015		Page 2						
 Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility a lf you answered "No" to either line 6a or line 6b, the plan cannot be a second or line 6b. 	an independ and condition	dent qualified public a	ccount	ant (IQ	PA)			Yes No
C If the plan is a defined benefit plan, is it covered under the PBGC in	surance pro	ogram (see ERISA se	ection 4	021)? .		Yes	No N	lot determined
Part III Financial Information	ı							
7 Plan Assets and Liabilities		(a) Beginning					(b) End of	
a Total plan assets	7a 		5723					5550019
b Total plan liabilities	7b		5694	396				31163 5518856
Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year	7c	(a) Amou		410			(b) Tota	
a Contributions received or receivable from:		(a) Amou	iiit .				(b) 100	aı
(1) Employers	8a(1)		118	3233				
(2) Participants	8a(2)			0				
(3) Others (including rollovers)	8a(3)			0				
b Other income (loss)	8b		-78	8027				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							40206
Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		178	8414				
e Certain deemed and/or corrective distributions (see instructions)	8e			0				
f Administrative service providers (salaries, fees, commissions)	8f			0				
g Other expenses	8g		37	352				
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							215766
i Net income (loss) (subtract line 8h from line 8c)	8i							-175560
j Transfers to (from) the plan (see instructions)	8j			0				
Part IV Plan Characteristics								
9a If the plan provides pension benefits, enter the applicable pension 2A 2E 3D	feature cod	es from the List of Pl	an Cha	racteris	stic Co	des in th	e instructio	ons:
B If the plan provides welfare benefits, enter the applicable welfare for	eature code	s from the List of Pla	n Chara	acterist	ic Cod	les in the	instruction	ıs:
Part V Compliance Questions								
10 During the plan year:				Yes	No	N/A	Α	mount
Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary Fig	duciary Correction	10a		X			
b Were there any nonexempt transactions with any party-in-interest					>			
reported on line 10a.)			10b		X			
C Was the plan covered by a fidelity bond?			10c	Х				500000
d Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		X			
Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som	ner persons ne or all of th	by an insurance ne benefits under			~			
the plan? (See instructions.)			10e		X			
f Has the plan failed to provide any benefit when due under the pla			10f		X			
g Did the plan have any participant loans? (If "Yes," enter amount a			10g		X			
h If this is an individual account plan, was there a blackout period?	•		10h		X			
i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	ne required	notice or one of the	10i					
j Did the plan trust incur unrelated business taxable income?			10i		Χ			
Part VI Pension Funding Compliance			,			<u> </u>		
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Yes No
11a Enter the unpaid minimum required contribution for all years from						11a	_	
12 Is this a defined contribution plan subject to the minimum funding						302 of EF	RISA?	Yes X No

	F	orm 5500-SF 2015 Page 3 - 1								
	_ `	s," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а		aiver of the minimum funding standard for a prior year is being amortized in this plan year, see inc ng the waiver		enter the Day	date of t	he letter rul Year	ing			
lf		mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line		Duy_		1 oui				
b	Enter t	ne minimum required contribution for this plan year		12b						
С	Enter th	ne amount contributed by the employer to the plan for this plan year		12c						
d		ct the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the		12d						
		ve amount)e minimum funding amount reported on line 12d be met by the funding deadline?		П	Yes	No 🗆	N/A			
Part		Plan Terminations and Transfers of Assets			100	110	1471			
		resolution to terminate the plan been adopted in any plan year?			Yes	s X No				
		s," 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 brough	ght under the co	ontrol		Yes X	No			
С	If duri	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identiassets or liabilities were transferred. (See instructions.)								
•	13c(1) N	lame of plan(s):	13c(2)	EIN(s)		13c(3) F	PN(s)			
Part	: VIII	Trust Information								
14a	Name o	f trust		14b 1	Γrust's EIN	١				
14c	Name	of trustee or custodian		14d	Trustee's	or custodia	an's			
140 Name of trustee of custodian						telephone number				
Par	t IX	IRS Compliance Questions								
15a	Is the	plan a 401(k) plan?		Ye	S	No				
15b		"how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals an ng contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		Design- based safe ADP/ACP harbor test method						
15c	testing	DP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "c method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.4(ii))?	101(m)-	Yes No						
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):	Ratio Percentage test Avera						
16b		he plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by come with any other plans under the permissive aggregation rules?		Ye	s	No				
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A			
17b		ne last plan amendment/restatement for the required tax law changes was adopted//law changes and codes).	Enter the ap	plicable	code	(See ins	tructions			
17c		lan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter pland the letter yellower. I and the letter's serial references and the letter's serial references and the letter's serial references.		t to a fa	vorable II	RS opinion	or			
17d	If the p	lan is an individually-designed plan and received a favorable determination letter from the IRS, e ination letter/		the plai	n's last fav	vorable				
18		Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2, American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin		Yes	;	No				
19	Were in	n-service distributions made during the plan year?		Ye	s	No				
	If "Yes	" enter amount		19						
20		equired minimum distributions made to 5% owners who have attained age 70 $\frac{1}{2}$ (regardless of w), as required under section 401(a)(9)?		Ye	s	No	N/A			

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

2015

This Form is Open to Public Inspection

Part I	Annual Report	Identification Information	1						
For calenda	r plan year 2015 or f	iscal plan year beginning	01/01/2015	and ending	12/31/	2015			
A This retu	urn/report is for:	X a single-employer plan	a multiple-employer plan (not multiemployer) (Filers checking this box must att list of participating employer information in accordance with the form instruction						
		a one-participant plan	a foreign plan						
B This return/report is the first return/report			the final return/report						
		an amended return/report	a short plan year return	/report (less than 12 n	ionths)				
C Check b	ox if filing under:	Form 5558	automatic extension		DFVC	program			
D-4 !!	Dania Diam Inf	special extension (enter des							
Part II		ormation—enter all requested in	nformation		14h = 15.5	T			
1a Name		ASSOCIATES, LLP PROF	IT SHARING PLAN		1b Three-digit plan numb (PN) ▶				
					1c Effective d 07/01/2				
Mailing	address (include roo	oyer, if for a single-employer plan) om, apt., suite no, and street, or P.	O. Box)	2000		dentification Number 3444726			
		ce, country, and ZIP or foreign pos ASSOCIATES, LLP	stal code (if foreign, see instr	uctions)	2c Sponsor's 212-51	telephone number 7 - 8 6 0 4			
25 EAS	T 69TH STREE	T			2d Business of 621111	ode (see instructions)			
NEW YO	RK	NY 10021							
		and address X Same as Plan Spor			3b Administrator's EIN				
		ne plan sponsor has changed since	e the last return/report filed for	or this plan, enter the	4b EIN				
	EIN, and the plan nu 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	8			
b Total	number of participant	s at the end of the plan year			. 5b	7			
C Numb	er of participants with	account balances as of the end o	f the plan year (defined bene	efit plans do not	5c	7			
d(1) Total	al number of active p	articipants at the beginning of the	olan year		5d(1)	8			
d(2) Tot	al number of active p	articipants at the end of the plan y	ear		5d(2)	6			
		t terminated employment during th	나 보이라면 보다 하는데 얼마나 아들이 되었다. 그는 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그 그		5e	0			
Caution: A	penalty for the late	or incomplete filing of this retu	rn/report will be assessed	unless reasonable ca					
SB or Sche	alties of perjury and or dule MB completed a rue, correct, and con	other penalties set forth in the instru and signed by an enrolled actuary, aplete.	uctions, I declare that I have as well as the electronic ver	examined this return/repo	eport, including, if rt, and to the best	applicable, a Schedule of my knowledge and			
SIGN	Steples	E. tospece orth	5/10/16	STEPHEN R GOI					
The state of the s	Signature of plan	administrator	Date	Enter name of indivi	n administrator				
SIGN	Gener	L' Coque, No	5/10/6	STEPHEN R. GO		5 6			
		oyer/plan sponsor name, if applicable) and address (include room or suite number		dual signing as em Preparer's telep	ployer or plan sponsor			
r reparer s	marine (including illi)	пате, п арупсаме) ана авигезз і	made toom of suite name	v. J	A reparer a rerep	none number			

	Form 5500-SF 2015		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 under 29 CFR 2520.104-46? (See instructions on waiver eligibility of you answered "No" to either line 6a or line 6b, the plan cannot the plan is a defined benefit plan, is it covered under the PBGC in	an independ and condition ot use For	dent qualified public a ons.) m 5500-SF and must	ccounta instea	nt (IQI	PA) Form	5500.	andine.		X Yes	s 🗌	No No ed
Part		isurance pro	ogram (acc Enton ac	Clion 4	22.17		ics [, dete		
	Della Colonia Colonia Administra		(a) Danimina	of Va		T		(b) E.	nd of	Vaar		
	Plan Assets and Liabilities Fotal plan assets	7a	(a) Beginning	777	2381.	2		(D) E1	nd of `		550	019
	Total plan liabilities	7b			2939							163
	Net plan assets (subtract line 7b from line 7a)	7c		1.0	9441	-				5	518	
	ncome, Expenses, and Transfers for this Plan Year		(a) Amou	ınt				(b) Tota	ıl		
	Contributions received or receivable from:	Sc 177304	,,,		1000	-						
	1) Employers	8a(1)		7	1823							
	2) Participants	8a(2)				0						_
92	3) Others (including rollovers)	8a(3)				-					_	
	Other income (loss)	8b		-	7802	1					4.0	208
	Fotal income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				+					40	20
	o provide benefits)	8d		1	7841	4						
e (Certain deemed and/or corrective distributions (see instructions)	8e			3	0						
f /	Administrative service providers (salaries, fees, commissions)	8f				0						
g	Other expenses	8g			3735	2						
h	Fotal expenses (add lines 8d, 8e, 8f, and 8g)	8h					21576				76	
	Net income (loss) (subtract line 8h from line 8c)	8i				_					175	56
j.	Transfers to (from) the plan (see instructions)	8j			1	0						
	If the plan provides welfare benefits, enter the applicable welfare f	eature code	es from the List of Flat	II Cilare	iciensi	10 000	ies in th	ie instr	uction	5.		
Part 10					Yes	No	N/A					_
a	During the plan year: Was there a failure to transmit to the plan any participant contributescribed in 29 CFR 2510.3-102? (See instructions and DOL's Verogram)	oluntary Fi	duciary Correction	10a	Tes	Х	N/A		A	mount		
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	the second secon	to the first transfer of believe the little for	10b		Х						
С	Was the plan covered by a fidelity bond?			10c	Х						5(000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bon	id, that was caused	10d		х						
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides son the plan? (See instructions.)	ne or all of t	he benefits under	10e		х						
f	Has the plan failed to provide any benefit when due under the pla			10f		Х						
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	nd.)	10g		Х						
	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	ctions and 29 CFR	10g		Х						
j	If 10h was answered "Yes," check the box if you either provided to exceptions to providing the notice applied under 29 CFR 2520.10	he required	notice or one of the	10i								
j	Did the plan trust incur unrelated business taxable income?			10j		Х						
Part	VI Pension Funding Compliance											
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)									Ye	s	N
11a	Enter the unpaid minimum required contribution for all years from						11a					
12	Is this a defined contribution plan subject to the minimum funding						302 of F	ERISA'	2	Ye	s X	N

F	orm 5500-SF 2015 Page 3 -					
(If "Ye	es," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)					
a If a wa	aiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, a ng the waiver	nd enter ti Day	ne date of t	he letter rul Year	ing	
If you co	mpleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.					
b Enter t	he minimum required contribution for this plan year	12b				
C Enter ti	ne amount contributed by the employer to the plan for this plan year	12c				
	act the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a eve amount)	12d				
e Will th	e 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	s X No		
If "Ye	If "Yes," enter the amount of any plan assets that reverted to the employer this year					
	all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under th PBGC?			Yes X	No	
	ng this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s assets or liabilities were transferred. (See instructions.)) to				
13c(1) 1	Name of plan(s): 13c	(2) EIN(s		13c(3) F	N(s)	
Part VIII	Trust Information					
14a Name	of trust	14b	14b Trust's EIN			
	of trustee or custodian	140		s or custodia e number	an's	
Part IX	IRS Compliance Questions					
15a Is the	plan a 401(k) plan?		'es	No		
	s," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer ing contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?		Design- pased safe parbor method	ADF	P/ACP	
testing	ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-(iii))?			No		
16a Check	the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	📙	Ratio percentage est		erage nefit test	
	the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining an with any other plans under the permissive aggregation rules?	D	'es	No	11	
17a Has th	e plan been timely amended for all required tax law changes?		'es	No	N/A	
	he last plan amendment/restatement for the required tax law changes was adopted Enter law changes and codes).	he applic	able code	(See i	nstruction	
adviso	olan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is su bry letter, enter the date of that favorable letter and the letter's serial number	1.5		- W	or	
deterr	plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the dat mination letter	e of the pl	an's last fa	vorable		
	Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been , American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?		es	No		
19 Were	in-service distributions made during the plan year?		'es	No		
If "Yes	s," enter amount	19				
	required minimum distributions made to 5% owners who have attained age 70 ½ (regardless of whether or no i), as required under section 401(a)(9)?		'es	No	□ N/A	