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

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 1 a single-employer plan a multiple-employer plan (not multiemployer)								
V a gingle employer plan								
A This return/report is for: A This return/report is for: list of participating employer information in a	,							
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	! months)							
C Check box if filing under: Form 5558 automatic extension special extension (enter description)	DFVC progr	ram						
Part II Basic Plan Information—enter all requested information	1b Three digit							
1a Name of plan FELIX NIHAMIN ASSOCIATES PC 401 K PROFIT SHARING PLAN TRUST	1b Three-digit plan number							
	(PN)	001						
	1c Effective date of 01/0	1/2003						
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box)	2b Employer Identification Number (EIN) 26-3863989							
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) FELIX NIHAMIN & ASSOCIATES PC	2c Sponsor's telephone number							
	212-502-4868 2d Business code (see instructions)							
31 W 34TH ST FL 7 NEW YORK, NY 10001-3031	541110							
	0411	110						
3a Plan administrator's name and address 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	4b EIN							
name, EIN, and the plan number from the last return/report. a Sponsor's name	4c PN							
5a Total number of participants at the beginning of the plan year	5a	6						
b Total number of participants at the end of the plan year	5b	4						
C Number of participants with account balances as of the end of the plan year (defined benefit plans do not	5c							
complete this item)		1						
complete this item) d(1) Total number of active participants at the beginning of the plan year	5d(1)	6						
	5.1(0)	1 6 4						
 d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants that terminated employment during the plan year with accrued benefits that were less 	5.1(0)							
d(1) Total number of active participants at the beginning of the plan year	5d(2) 5e use is established.	0						
d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable caunder penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report set of Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report.	5d(2) 5e use is established. eport, including, if applic	0 cable, a Schedule						
d(1) Total number of active participants at the beginning of the plan year d(2) Total number of active participants at the end of the plan year e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cautions. I declare that I have examined this return/re	5d(2) 5e use is established. eport, including, if applic	0 cable, a Schedule						
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 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 a 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 to the plan cannot be a second	an indeper and conditi ot use Fo i	ident qualified public a ons.)rm 5500-SF and must	ccount	ant (IQ	PA) Form	5500.		Yes N
C If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	rogram (see ERISA se	ction 4	021)? .		Yes	No X I	Not determined
Part III Financial Information								
7 Plan Assets and Liabilities		(a) Beginning					(b) End o	
a Total plan assets	7a 		26	5549				27796
b Total plan liabilities	7b		26	0 549				27796
Net plan assets (subtract line 7b from line 7a) Income, Expenses, and Transfers for this Plan Year	7c	(a) Amou		1349			(b) To	
a Contributions received or receivable from:		(a) Amot	ınt				(a) 10	tai
(1) Employers	8a(1)			0				
(2) Participants	8a(2)			600				
(3) Others (including rollovers)	8a(3)			0				
b Other income (loss)	8b			647				
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							1247
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0				
e 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							1247
j Transfers to (from) the plan (see instructions)	8j			0				
Part IV Plan Characteristics								
B If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan	n Chara	acterist	ic Cod	les in the	e instructio	ns:
Part V Compliance Questions								
10 During the plan year:				Yes	No	N/A		Amount
Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary 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	X				2000
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 the plan? (See instructions.)	ne or all of	the benefits under	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 a					X			
h If this is an individual account plan, was there a blackout period?	(See instru	ctions and 29 CFR	10g		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	I notice or one of the	10h 10i					
j Did the plan trust incur unrelated business taxable income?			10j					
Part VI Pension Funding Compliance			10]	<u> </u>				
11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)								Yes X 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							RISA?	Yes X N

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	_ `	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						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	15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?				Design- based safe ADP/ACP harbor test method			
15c	5c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?				Yes No			
16a	6a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):				Ratio percentage benefit test			
16b	16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?				s	No		
17a	Has the	e plan been timely amended for all required tax law changes?		Ye	S	No	N/A	
17b Date the last plan amendment/restatement for the required tax law changes was adopted// Enter the applicable code (See instructions for tax law changes and codes).								
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	