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	<u>t Identification Informatior</u>	1								
For calenda	ar plan year 2015 or f	fiscal plan year beginning 01/01/	2015	and ending 12	2/31/2015						
A This ret	turn/report is for:) (Filers checking this box must attach a accordance with the form instructions)									
71 11110101	anny roport to for.	a one-participant plan	pio, or mileniane in ac		,						
B This retu	urn/report is	the first return/report	the final return/report								
		an amended return/report	an amended return/report a short plan year return/report (less than 12 m								
C Check I	box if filing under:	Form 5558	automatic extension								
D1 II	Desir Blee led	special extension (enter desc	1 /								
Part II		ormation—enter all requested in	formation		1b Three-digit						
1a Name of plan RICHARD J. KATZ ATTORNEY AT LAW LLP PROFIT SHARING PLAN						er 001					
					(PN) 1C Effective da						
						01/01/2001					
Mailing	g address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.0			2b Employer Identification Number (EIN) 13-3510121						
	town, state or provin KATZ ATTORNEY A	ce, country, and ZIP or foreign pos T LAW LLP	tal code (if foreign, see ins	structions)	2c Sponsor's telephone number						
00 000 00	OT 0000 EI					ode (see instructions)					
80 BROAD S NEW YORK,	NY 10004-2209				541110						
3a Plan administrator's name and address XSame as Plan Sponsor.						3b Administrator's EIN					
					3c Administrat	or's telephone number					
		ne plan sponsor has changed since	the last return/report filed	for this plan, enter the	4b EIN						
	, EIN, and the plan nu or's name	umber from the last return/report.			4c PN						
5a Total	number of participant	s at the beginning of the plan year.			5a	4					
b Total i	number of participant	s at the end of the plan year			5b	4					
		account balances as of the end of	. , ,	•	5c	3					
		articipants at the beginning of the p			5d(1)	3					
		articipants at the end of the plan ye			5d(2)	3					
e Numb	per of participants that	t terminated employment during the	e plan year with accrued b	enefits that were less	5e						
		or incomplete filing of this retur			use is establishe	d.					
SB or Sche		other penalties set forth in the instru and signed by an enrolled actuary, nolete.									
SIGN		d/valid electronic signature.	10/12/2016	RICHARD J. KATZ							
HERE	Signature of plan	administrator	Date	Enter name of individ	individual signing as plan administrator						
SIGN											
HERE		oyer/plan sponsor	Date			ployer or plan sponsor					
Preparer's	name (including firm	name, if applicable) and address (i	nclude room or suite numb	per)	Preparer's telepl	none 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 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 indepen and condition ot use For	dent qualified public a ons.) m 5500-SF and mus	ccount	ant (IQ	PA) Form	5500.		X Yes	No No
C If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance pr	ogram (see ERISA se	ection 4	021)? .		Yes	No	Not determ	ined
Part III Financial Information	1								
7 Plan Assets and Liabilities		(a) Beginning					(b) End		
a Total plan assets	7a		67	520	-			6564	
b Total plan liabilities	7b		67	0					0
Net plan assets (subtract line 7b from line 7a) Income. Expenses. and Transfers for this Plan Year	7c	(a) A		520			#\ T	6564	1
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from:		(a) Amou	ınt				(b) To	otai	
(1) Employers	8a(1)			0					
(2) Participants	8a(2)			0					
(3) Others (including rollovers)	8a(3)			0					
b Other income (loss)	8b		4	185					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							418	5
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		6	058					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							605	8
i Net income (loss) (subtract line 8h from line 8c)	8i							-187	3
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 3B 3D	feature cod	des from the List of Pla	an Cha	racteris	stic Co	des in th	ne instruc	tions:	
B If the plan provides welfare benefits, enter the applicable welfare fe	eature code	es from the List of Pla	n Chara	acterist	ic Coc	les in the	e instruction	ons:	-
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 Fi	duciary Correction	10a		X				
b Were there any nonexempt transactions with any party-in-interest			401-		X				
reported on line 10a.)			10b						
C Was the plan covered by a fidelity bond?			10c	Х					10000
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 t	he benefits under	10e		X				
	Has the plan failed to provide any benefit when due under the plan?				X				
g Did the plan have any participant loans? (If "Yes," enter amount a		,	10g		X				
·	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)				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.			10i						
j Did the plan trust incur unrelated business taxable income?			10j						
Part VI Pension Funding Compliance					-				
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	requireme	nts of section 412 of t	he Cod	e or se	ction (302 of E	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)-	Ye	S	No		
16a	Check	the box to indicate the method used by the plan to satisfy the coverage requirements under secti	on 410(b):		atio ercentage st		rage efit test	
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 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).							tructions	
17c	17c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter / / and the letter's serial number							
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-service distributions made during the plan year?					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 Lebor 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 4085 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

	ort Identification Informatio								
For calendar plan year 2015 o	r fiscal plan year beginning	01/01/2015	and ending	12/31/201					
A This return/report is for:	a one-participant plan a foreign plan								
an amended return/report a short plan year return/report (lass than 12 months)									
C Check box if filing under:	Form 5558 special extension (enter des	automatic extension DFVC program							
Basic Plan I	nformation enter all requeste	d information							
1a Name of plan	1b Three-digit plan number								
RICHARD J. KATA	(PN) ►	001							
	1C Effective date of plan 01/01/2001								
2a Plan sponsor's name (en Mailing Address (include City or town, state or pro	, , ,	2b Employer Identification Number (EIN) 13-3510121							
The state of the s	ATTORNEY AT LAW LLP			2c Sponsor's (212) 2:	elephone number 33-1515				
80 BROAD STREET	2d Business code (see instructions) 541110								
US NEW YORK NY 10004	e and address 🗵 Same as Plan S			3b Administrator's EIN					
name, EIN, and the plan	f the plan sponeor has changed sind number from the last return/report.	e the last return/report file	d for this plan, enter the	4b EIN	tor's telephone number				
a Sponsor's name					4				
	nts at the beginning of the plan year				4				
 Number of participants w 	ith account balances as of the end	of the plan year (defined be	mefit plans do not	. 5c	3				
	participants at the beginning of the			. 5d(1)	3				
	participants at the end of the plan y			. 5d(2)	3				
Number of participants the less than 100% vested	at terminated employment during the	e plan year with accrued t	enefits that were	. 5e	0				
Caution: A penalty for the I	ate or incomplete filing of this ret	um/report will be assess	ed unless reasonable o	cause is establishe	id.				
Linder penalties of neriup-en	d other penalties set forth in the ins at and signed by an enrolled actuar	tructions. I declare that I ha	eve examined this return	report, including, if	applicable, a Schedule				
aide .	<i></i>	x 10/12/16	Richard J. Kat	:=					
HERE Signature of year.	dministrator	Date	Enter name of individ	lual eigning as plan	administrator				
(a) (Ga)	4								
Signature of emplo		Date	Enter name of Individ						
Preparer's name (including fi	rm name, if applicable) and address	; include room or sulte nur	nber	Preparer's telep	none number				
					14000000000000000000000000000000000000				

	Form 5500-SF 2015 Page 2									
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)									
	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)									
	under 29 CEP 2520 104-462 (See instructions on waiver elicibility and conditions.)									
	If you answered "No" to either line 6a or line 6b, the plan cannot	t use For	m 5500-SF and must insi	ead u	ise F	orm 5	5500.	□ Ata □ Alat datarminad		
CHECK	If the plan is a defined benefit plan, is it covered under the PBGC in	surance pr	rogram (see ERISA section	1 402	1)7 .	******	res	☐ NOT Geteniumed		
· Bio	所則 Financial Information	and the same	110-1-1	7.2		_		/h) End of Voor		
7_	Plan Assets and Liabilities	A PROPERTY OF THE PROPERTY OF								
2	Total plan assets	7a		7,52	0	-		65,647		
<u>_</u>	Total plan liabilities	7b 7c		7,52		1	m	65,647		
8	Net plan assets (subtract line 7b from line 7a)		(a) Amount	1,02		1		(b) Total		
	Contributions received or receivable from:				_	品額	New York	THE STATE OF		
_	(1) Employers	8a(1)			0					
	(2) Participants	8a(2)			0					
_	(3) Others (including rollovers)	8a(3) 8b		4,18		THE RESERVE OF THE PERSON NAMED IN	and the second second			
_	Other income (loss)	8c		_	-	40.000	2. 30.01	4,185		
	Benefits paid (including direct rollovers and insurance premiums	- 00	100000000000000000000000000000000000000	THE CALL			SP PUU			
	to provide benefits)	8d			0		4004			
•	Certain deemed and/or corrective distributions (see instructions)	Вe			0					
f	Administrative service providers (salaries, fees, commissions)	8f		c 01	0	P. C.	A CONTRACTOR			
-26-	Other expenses	8g		6,0		Therear in	3001301	6,058		
	Total expenses (add lines 8d, 8e, 8f, and 8g)									
-	Net income (loss) (subtract line 8h from line 8c)	8i 8i	(Marcal of California	Partiti	0					
	Transfers to (from) the plan (see instructions)	1 01				Il@assay.	Life and an Action			
	If the plan provides pension benefits, enter the applicable pension for	esture cod	les from the List of Plan C	harac	teristi	c Cod	ies in ti	ne instructions:		
Ja	2A 2E 3B 3D	00.0.0								
	If the plan provides welfare benefits, enter the applicable welfare fe	ature code	s from the List of Plan Chr	aracte	ristic	Code	s in the	instructions:		
Ы	II (10 pigit provides worldte bettette, ettet the approache visitate to	4,4,0 0000								
	rew Compliance Questions									
10	During the plan year:				Yes	No	MA	Amount		
a	Was there a failure to transmit to the plan any participant contribu	itions withi	in the time period				100			
	described in 29 CFR 2510.3-102? (See Instructions and DOL's Vo			40-		x	[]			
	Program)	2 /Do not	include transactions	10a		Î				
D	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)		IIICIBOR (I BIISBCGOIIS	10b		х				
C				10c	x			10,000		
d	Did the plan have a loss, whether or not reimbursed by the plan's	fidelity bo	nd, that was caused			x	100			
_	by fraud or dishonesty?	***************************************		10d	-	-				
0	Were any fees or commissions paid to any brokers, agents, or of carrier, insurance service, or other organization that provides son	her person ne 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 pla	in?		10f		x				
g	Did the plan have any participant loans? (if "Yes," enter amount a	as of year	end.)	10g		x				
3								(1944) F. (1941)		
	2520.101-3.)			10h		х	1227			
T	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					L				
J	Did the plan trust inder unrelated business taxable income?			10]			_			
Pa	Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirer 5500) and line 11a below)	****************		********	*******	********	dule S	B (Form Yes No		
11	Enter the unpaid minimum required contribution for current year						11a			
12	is this a defined contribution plan subject to the minimum funding	requirem	ents of section 412 of the	Code	or se	ction	302 of	ERISA? Yes X No		
	₹									
	x									
	⊛									

Form 5500-SF 2015	Page 3-						
(If "Yes," complete line 12s 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 granting the waiver.	this plan year, see instructio Month	ns, and Da		e date of th Year	e letter n	uling	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 550), 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 (ente			12d				
e Will the minimum funding amount reported on line 12d be met by the funding dead	lline?		🖂	Yes 🗆	No C] N/A	
Part VII Plan Terminations and Transfers of Assets							
13a Has a resolution to terminate the plan been adopted in any plan year?			Yes X No				
If "Yes," enter the amount of any plan assets that reverted to the employer this yes	ır		13a				
b Were all the plan assets distributed to participants or beneficiaries, transferred to of the PBGC?					Yes [K No	
C If during this plan year, any assets or liabilities were transferred from this plan to a which assets or liabilities were transferred. (See instructions.)	nother plan(s), identify the pl	an(s) to	28 8 00 10 11				
13c(1) Name of plan(s):		13c	(2) EIN(s)	13c(3) PN(s)		
į.							
Par Ville Trust Information							
14a Name of trust			14b Trust's EIN				
*							
14c Name of trustee or custodian		14d Trustee or custodian's telephone number					
IRS Compliance Questions							
15a is the plan a 401(k) plan:	*******************		☐ Ye	s [No		
15b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for e matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	Design- based safe ADP/ACP harbor method test			ACP			
15c if ADP/ACP test, did the 401(k) plan perform ADP/ACP testing for the plan year us testing method" for nonhighly compensated employees (Treas. Reg. section 1.401(2(a)(2)(ii))?		Yes No					
16a Check the box to indicate the method used by the plan to satisfy the coverage requ	b):	□ Ra Pe Te	rcentage L	Avera Benel	ge fit Test		
16b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) this plan with any other plans under the permissive aggregation rules?	and 401(a)(4) by combining		☐ Ye	s [] No		
17a Has the Plan been timely amended for all required law changes?			☐ Ye	s [] No	□ N/A	
17b Date of the last plan amendment/restatement for the required tax law changes was instructions for tax law changes and codes).				able code _			
17c if the plan sponsor is an adopter of a pre-approved master, prototype (M&P), or vo advisory letter, enter the date of that favorable letter / / and	the letter's serial number.						
17d If the plan is an individually-designed plan and recleved a favorable determination determination letter	etter from IRS, please enter		e of pla	n's last favo	rable		
18 is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERIS made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islam	SA section 1022(i)(2) has beinds or the U.S. Virgin Islands	en)?	☐ Ye	s [] No		
19 Were in-service distributions made during the plan year?			☐ Ye	s [] No		
If Yes, enter amount	<u></u>		19				
Were minimum required distributions made to 5% owners who have attained age 7 not retired) as required under section 401(a)(9)?			☐ Ye	s [] No	□ N/A	