Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Annual Report Identification Information

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.

2016

OMB Nos. 1210-0110

1210-0089

This Form is Open to **Public Inspection**

For calendar plan year 2016 or fiscal plan year beginning and ending 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** This return/report is for: a one-participant plan a foreign plan the final return/report B This return/report is the first return/report an amended return/report a short plan year return/report (less than 12 months) C Check box if filing under: DFVC program Form 5558 automatic extension special extension (enter description) Part II Basic Plan Information—enter all requested information 1a Name of plan 1b Three-digit JEFFREY M. DRESSEL, DDS PC 401(K) PROFIT SHARING PLAN AND TRUST plan number 001 (PN) • 1c Effective date of plan 01/01/2004 2a Plan sponsor's name (employer, if for a single-employer plan) **2b** Employer Identification Number Mailing address (include room, apt., suite no. and street, or P.O. Box) 11-3386404 (EIN) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) **2c** Sponsor's telephone number JEFFREY M. DRESSEL, DDS PC 718-625-3133 2d Business code (see instructions) 62 2ND PLACE 621210 **BROOKLYN, NY 11231 3a** Plan administrator's name and address X Same as Plan Sponsor. 3b Administrator's EIN 3c Administrator's telephone number 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 5a Total number of participants at the beginning of the plan year 5b **b** Total number of participants at the end of the plan year..... Number of participants with account balances as of the end of the plan year (only defined contribution plans 5c complete this item)..... 5d(1) d(1) Total number of active participants at the beginning of the plan year..... 5d(2) d(2) Total number of active participants at the end of the plan year..... 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 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

06/19/2017

06/19/2017

Date

Date

JEFFREY DRESSEL

JEFFREY DRESSEL

Enter name of individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

Preparer's telephone number

Filed with authorized/valid electronic signature.

Filed with authorized/valid electronic signature

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Signature of employer/plan sponsor

Signature of plan administrator

SIGN HERE

SIGN HERE Form 5500-SF 2016 Page **2**

	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)						'es No				
D	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.)						′es 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.										
С	If the plan is a defined benefit plan, is it covered under the PBGC in	nsurance p	orogram (see ERISA se	ection 4	021)?	[Yes	No	Not c	letermined	
Pa	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning	of Year		(b) End of Year					
a	Total plan assets	7a		825266							
b	Total plan liabilities	7b		0					0		
<u>C</u>	Net plan assets (subtract line 7b from line 7a)	7c		825266			945187				
_8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	ıt			(b) Total				
а	Contributions received or receivable from: (1) Employers	8a(1)		23664							
	(2) Participants	8a(2)		46697							
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b		49560							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c				1199			921		
d	Benefits paid (including direct rollovers and insurance premiums										
	to provide benefits)	8d									
	Certain deemed and/or corrective distributions (see instructions).	8e		0							
	Administrative service providers (salaries, fees, commissions)	8f		0							
<u>g</u>	Other expenses (add lines add 0.2 of and 0.2)	8g				0				0	
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h			119921						
÷	Net income (loss) (subtract line 8h from line 8c)	8i									
) De:	, , , , , ,	8j									
9a	 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: 										
Ja	2A 2E 2F 2G 2J 2K 2R 3D	reature co	des nom me List of the	an Cha	acteris	Sile Oc	Jues III	uic iiisi	iructions.		
b	If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:										
Par											
10	During the plan year:				Yes	No	N/A		Amou	nt	
а	Was there a failure to transmit to the plan any participant contribudescribed in 29 CFR 2510.3-102? (See instructions and DOL's V		•			V					
	Program)			10a		X					
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported 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 by fraud or dishonesty?			10d		X					
е	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					4038	
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	2520.101-3.)	· 		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			10i							

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Part	VI	Pension Funding Compliance								
11		s this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sc Form 5500) and line 11a below)					\	∕es X No		
		Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40					1a			
12	2 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?							res X No		
	(lf "\	es," 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									
If	you co	ompleted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 1	13.	1		1				
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		ract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the l tive amount)			12d					
		he 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		1						
13a	Has a	a resolution to terminate the plan been adopted in any plan year?				Yes	s X N	lo		
	If "Y€	es," enter the amount of any plan assets that reverted to the employer this year			13a					
b		e all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brougout of the PBGC?		r the		Yes X No				
С		ring this plan year, any assets or liabilities were transferred from this plan to another plan(s), identinassets or liabilities were transferred. (See instructions.)	fy the p	lan(s)	to					
	13c(1)	Name of plan(s):	1	3c(2)	EIN(s)	13c(3) PN(s)				
Part	VIII	Trust Information								
14a Name of trust				14b ⁻	b Trust's EIN					
14c Name of trustee or custodian						14d Trustee's or custodian's telephone number				
Par	t IX	IRS Compliance Questions								
15a Is the plan a 401(k) plan? If "No," skip b.					☐ No					
13D How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:				n-based arbor	arbor U test					
			ent year est	rear" N/A						
16a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:				entage	Average N/A benefit test					
16b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) Yes for the plan year by combining this plan with any other plan under the permissive aggregation rules?					☐ No					
17a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter/ and the serial number										
17b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter/										
Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?				om	Ye	es No				
19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?					. Yes No					