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

2017

This Form is Open to Public Inspection

Parti	Annual Repor	t identification information								
For calend	ar plan year 2017 or	fiscal plan year beginning 01/01/2	2017	and ending 12	/31/2017					
A This ref	turn/report is for:	X a single-employer plan		lan (not multiemployer) (F mployer information in acc	_					
D To and		a one-participant plan	a foreign plan							
D This reti	urn/report is	the first return/report	the final return/report							
		an amended return/report	a short plan year retu	rn/report (less than 12 mo	onths)					
C Check	box if filing under:	X Form 5558	automatic extension]	DFVC program	m				
		special extension (enter desc	ription)							
Part II	Basic Plan Inf	ormation—enter all requested in	formation							
1a Name PALLIATIVE	•	NTS, PC DEFINED BENEFIT P NS	ION PLAN AND TRUST		1b Three-digir plan numb (PN) ▶					
				-	1c Effective d	late of plan 01/01/2013				
2a Plan s	ponsor's name (emp	loyer, if for a single-employer plan)			2b Employer I	dentification Number				
Mailing	g address (include ro	om, apt., suite no. and street, or P.0			(EIN)	20-1958017				
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) PALLIATIVE CARE CONSULTANTS, PC						telephone number 8-378-5586				
					2d Business of	code (see instructions)				
276 RIVER FRHINEBECK				621111						
TUINEDEOL	, 111 12012									
3a Plan a	dministrator's name	and address X Same as Plan Spo	nsor.		3b Administra	tor's EIN				
					3c Administra	tor's telephone number				
						·				
		he plan sponsor or the plan name h onsor's name, EIN, the plan name a			4b EIN					
•	sor's name				4d PN					
C Plan N	lame									
5a Total	number of participan	s at the beginning of the plan year.			5a	4				
b Total	number of participan	s at the end of the plan year			5b	4				
		account balances as of the end of		· ·	5c					
d(1) Tot	al number of active p	articipants at the beginning of the p	lan year		5d(1)	4				
d(2) Tot	tal number of active p	articipants at the end of the plan ye	ar		5d(2)	4				
than	100% vested	o terminated employment during th			5e	0				
Caution: A	A penalty for the late	or incomplete filing of this retur	n/report will be assessed	l unless reasonable cau						
SB or Sche		other penalties set forth in the instru and signed by an enrolled actuary, nplete.								
SIGN	Filed with authorize	d/valid electronic signature.	06/29/2018	JACK G. KEENE						
HERE	Signature of plan	administrator	Date	Enter name of individu	ıal signing as pla	n administrator				
SIGN										
HERE	Signature of emp	loyer/plan sponsor	Date	Enter name of individu	idual signing as employer or plan sponsor					

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	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)								
_	If you answered "No" to either line 6a or line 6b, the plan cann						. —		
С	If the plan is a defined benefit plan, is it covered under the PBGC in						. —	Not determined	
	If "Yes" is checked, enter the My PAA confirmation number from th	ie PBGC p	remium filing for this p	ian yea	r			. (See instructions.)	
Pa	rt III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End	of Year	
а	Total plan assets	. 7a	39	99000				414066	
b	Total plan liabilities	. 7b		0				0	
С	Net plan assets (subtract line 7b from line 7a)	. 7c	39	99000				414066	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(b) ⁻	Total	
а	Contributions received or receivable from: (1) Employers	. 8a(1)		0					
	(2) Participants	8a(2)		0					
	(3) Others (including rollovers)	. 8a(3)		0					
b	Other income (loss)	. 8b	•	15066					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	. 8c						15066	
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	. 8d		0					
е	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				15066			
j	Transfers to (from) the plan (see instructions)	8j		0					
Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 1A 3B 3D 3H	feature co	des from the List of Pla	an Cha	racteri	stic Co	odes in the ins	tructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acterist	ic Cod	des in the instr	uctions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributed described in 29 CFR 2510.3-102? (See instructions and DOL's V								
	Program)			10a		X			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)			10b		X			
С	Was the plan covered by a fidelity bond?			10c	Χ			160000	
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.)					X			
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X			
g	71 1	-		10g		X			
h 	If this is an individual account plan, was there a blackout period? 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	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sch (Form 5500) and line 11a below)		В	X	es No				
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	. 11a			0				
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?			Y	es X No				
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а	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. Day Year								
lf y	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							
С	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							
е	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	s X 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 X	No				
С	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.)								
1	3c(1) Name of plan(s): 13c(2) EIN(s)		13c(3)	PN(s)				

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

Fo	or calendar plan year 2017 or fiscal plan year beginning 01/01/20)17	and endi	ng <mark>12/</mark> :	31/2017	
	Round off amounts to nearest dollar. Caution: A penalty of \$1,000 will be assessed for late filing of this re	eport unless reasonable	cause is establishe	ed.		
	Name of plan PALLIATIVE CARE CONSULTANTS, PC DEFINED BENEFIT P NSIG	ON PLAN AND TRUST	B Three-d	igit mber (PN))	002
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PALLIATIVE CARE CONSULTANTS, PC		D Employe	r Identific	eation Number (E 58017	EIN)
E	Type of plan: X Single Multiple-A Multiple-B	F Prior year plan siz	e: X 100 or fewer	101-	-500 More th	an 500
	Part I Basic Information		<u></u>			
1	Enter the valuation date: Month 12 Day 3	1 Year <u>2017</u>				
2	Assets:					
	a Market value			2a		414066
	b Actuarial value			2b		414066
3	Funding target/participant count breakdown		(1) Number of participants	(2) Ve	sted Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment		0		0	0
	b For terminated vested participants		1		8613	8613
	C For active participants		3		394581	394581
	d Total		4		403194	403194
4	If the plan is in at-risk status, check the box and complete lines (a)	and (b)				
	a Funding target disregarding prescribed at-risk assumptions			4a		
	b Funding target reflecting at-risk assumptions, but disregarding tra at-risk status for fewer than five consecutive years and disregard			4b		
5	Effective interest rate			5		5.66 %
6	Target normal cost			6		0
	To the best of my knowledge, the information supplied in this schedule and accompanying s accordance with applicable law and regulations. In my opinion, each other assumption is reacombination, offer my best estimate of anticipated experience under the plan. SIGN					
	HERE				06/25/201	8
	Signature of actuary				Date	
	M. FRANK, FSA, EA				17-02440)
	Type or print name of actuary			Most	recent enrollme	nt number
	MICHAEL FRANK CONSULTING ACTUARY				212-567-14	64
1	Firm name 100 ARDEN STREET, APT 5-B NEW YORK, NY 10040		Т	elephone	e number (includ	ing area code)
	Address of the firm					
If the	ne actuary has not fully reflected any regulation or ruling promulgated u	under the statute in com	pleting this schedu	le, check	the box and see	e 📗

Page 2 -

Pa	art II	Begir	ning of Year	Carryov	er and Prefunding B	alances								
								(a) C	arryover balance		(b) F	refundir	ng balance	
7		-	•		able adjustments (line 13 fro	•			()			0	
8				•	nding requirement (line 35 f				()			0	
9	Amount r	emaining	g (line 7 minus line	e 8)					()			0	
10	Interest o	n line 9	using prior year's	actual retu	rn of%				()			0	
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:									
					38a from prior year)								23780	
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of							0							
	` '		•	•	edule SB, using prior year's								0	
	C Total a	vailable a	t beginning of curre	ent plan yea	ar to add to prefunding baland	æ							23780	
	d Portion of (c) to be added to prefunding balance						0							
12	12 Other reductions in balances due to elections or deemed elections						0							
13	3 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)							0						
Р	Part III Funding Percentages													
14 Funding target attainment percentage								14	102.70%					
15 Adjusted funding target attainment percentage								15	102.70%					
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.							16	100.18%						
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage							%							
Р	art IV	Con	tributions an	d Liquid	lity Shortfalls									
18	Contribut	ions mad	de to the plan for t	he plan ye	ar by employer(s) and empl	oyees:								
(1)	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) (MM-DI	Date		(b) Amount page employer		(0	(c) Amount paid by employees		
		/		(-)	op.oyeee	(/		-/			-,	
												1		
40						Totals >		18(b)			0 18(c)			
19					uctions for small plan with a				T	/ear: 19a			•	
				•	num required contributions usted to valuation date					19b			0	
					ired contribution for current ye					19c			0	
20			itions and liquidity	<u> </u>	The second secon								<u> </u>	
-	•				e prior year?								Yes X No	
					installments for the current								Yes No	
	C If line	20a is "Y	es," see instructio	ns and cor	mplete the following table as	applicable:								
		(4)		I	Liquidity shortfall as of en	d of quarter	of th					(4)		
		(1) 1s	t		(2) 2nd			(3)	3rd			(4) 4th	<u> </u>	

P	art V	Assumpti	ons Used to Determine	Funding Target and Target	Part V Assumptions Used to Determine Funding Target and Target Normal Cost								
21	Discount	rate:			_								
	a Segme	ent rates:	1st segment: 4.16%	2nd segment: 5.72 %	3rd segment: 6.48 %		N/A, full yield curve used						
	b Applica	able month (er	iter code)			21b	4						
22	Weighted	average retire	ement age			22	65						
23	Mortality	table(s) (see i	nstructions) X Pres	cribed - combined Pres	cribed - separate	Substitu	ite						
Pa	art VI	Miscellane	ous Items										
24		•	•	arial assumptions for the current p	•		· ·						
25	Has a me	thod change b	peen made for the current plar	n year? If "Yes," see instructions i	egarding required attach	ment	Yes X No						
26	Is the pla	n required to p	provide a Schedule of Active P	articipants? If "Yes," see instructi	ons regarding required a	ıttachmen	tYes X No						
27				r applicable code and see instruct		27							
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contribution	s For Prior Years								
28	Unpaid m	inimum requir	ed contributions for all prior ye	ears		28	0						
29				unpaid minimum required contribu		29	0						
30	Remaining amount of unpaid minimum required contributions (line 28 minus line 29)						0						
Pa	Part VIII Minimum Required Contribution For Current Year												
31	Target no	ormal cost and	l excess assets (see instruction	ns):									
	a Target r	normal cost (lii	ne 6)			31a	0						
	b Excess	assets, if app	licable, but not greater than lir	ne 31a		31b	0						
32	Amortizat	ion installmen	ts:		Outstanding Bala	nce	Installment						
	a Net sho	ortfall amortiza	tion installment			0	0						
	b Waiver	amortization i	nstallment			0	0						
33	If a waive (Month _	r has been ap	proved for this plan year, ente ay Year	er the date of the ruling letter grant) and the waived amount	ing the approval	33							
34	Total fund	ding requireme	ent before reflecting carryover	/prefunding balances (lines 31a - 3	31b + 32a + 32b - 33)	34	0						
				Carryover balance	Prefunding balan	ice	Total balance						
35			e to offset funding	0		0	0						
36	Additiona	I cash require	ment (line 34 minus line 35)			36	0						
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	to valuation date (line	37	0						
38	Present v	alue of excess	s contributions for current year	r (see instructions)									
						38a	0						
			•	efunding and funding standard ca		38b	0						
39	Unpaid m	inimum requir	ed contribution for current yea	ar (excess, if any, of line 36 over li	ne 37)	39	0						
40	Unpaid m	inimum requir	ed contributions for all years			40	0						
Pa	rt IX	Pension	Funding Relief Under I	Pension Relief Act of 2010) (See Instructions	s)							
41	If an elect	ion was made	to use PRA 2010 funding reli	ef for this plan:									
	a Schedule elected												
	b Eligible	plan year(s) f	or which the election in line 41	la was made			' 						
42	Amount o	f acceleration	adjustment			42							
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43							

Palliative Care Consultants PC Defined Benefit Pension Plan and Trust 12/31/2017 20-1958017 / 002

Schedule SB, line 26 - Schedule of Active Participant Data

YEARS OF CREDITED SERVICE ATTAINED Up to 15 to 20 to 25 to 30 to 40 & 10 to 35 to **AGE** 2 to 4 5 to 9 up Under 25 25 to 29 30 to 34 35 to 39 40 to 44 45 to 49 50 to 54 55 to 59 60 to 64 65 to 69 Grand 70 & up Total Total

Schedule SB, Part V – Statement of Actuarial Assumptions/Methods

Plan Name: Palliative Care Consultants PC Defined Benefit Pension Plan and Trust

EIN / PN: 20-1958017 / 002

Year: 2017

The actuarial assumptions and funding methods used to calculate the target Normal Cost and the Funding Target are as follows:

- Participants are assumed to elect, 100% of the time, the lump sum optional form of benefit.
- The table used is the one prescribed under IRC 417(e)(3) pursuant to IRS Treasury 1.430(d)-1(f)(4)(ii)(B). This mortality table is based upon a fixed blend of 50 percent of the static male combined mortality rates and 50 percent of the static female combined mortality rates.
- No assumption is made for withdrawal, mortality, or turnover. All participants are assumed to retire at Normal Retirement Age.
- Upon death, a participant becomes 100% vested.
- Compensation is not expected to increase.
- Assets are based on the fair market value

Schedule SB – Statement by Enrolled Actuary

Plan Name:

Palliative Care Consultants PC Defined Benefit Pension Plan and Trust

EIN / PN:

20-1958017 / 002

Year:

2017

This statement is prepared in accordance with requirements for preparation of the Form 5500 Schedule SB for the plan and year end stated above. I have examined the actuarial assumptions, data and documents as furnished by the Plan Sponsor and the Third Party Administrator, Heller Pension Associates, Inc., and the calculations used to prepare the Form 5500 Schedule SB for the above plan and for the above year. I have found that each of the actuarial assumptions, other than those specified in Internal Revenue Code Sections 430(h)(2) and 430(h)(3), to be reasonable (taking into account the experience of the plan and reasonable expectations), and that the actuarial assumptions, in combination, offers my best estimate of anticipated experience under the plan. To the best of my knowledge the report is complete and accurate. We note again that the data, documents and statement of contributions have been furnished by the Plan Sponsor and the Third Party Administrator.

Michael Frank

Enrolled Actuary

Enrollment #17-02440

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

2017

This Form is Open to Public Inspection

Par	t I	Annual Repor	t Identification Information								
For ca	alenda	r plan year 2017 or	fiscal plan year beginning 01/01/201	17	and ending 12/31/2	2017					
A Th	nis retu	urn/report is for:	X a single-employer plan		in (not multiemployer) (File ployer information in acco						
B Thi	is retu	rn/report is	a one-participant plan	a foreign plan							
			the first return/report an amended return/report	the final return/report a short plan year return	/report (less than 12 months)						
C Ch	neck b	ox if filing under:	Form 5558	automatic extension		DFVC progra	am				
			special extension (enter descr								
Part	t II	Basic Plan Inf	ormation—enter all requested in	formation							
		of plan CARE CONSULTAI	NTS, PC DEFINED BENEFIT P NSI	ON PLAN AND TRUST	1	Ib Three-dig plan num (PN) ▶					
					1	01/01/20	•				
M	lailing	address (include roo	oyer, if for a single-employer plan) om, apt., suite no. and street, or P.C			2b Employer (EIN) 20-	Identification Number 1958017				
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) PALLIATIVE CARE CONSULTANTS, PC						2c Sponsor's telephone number (518) 378-5586					
2d Business code (see instructions) 621111							code (see instructions)				
		, NY 12572									
			and address X Same as Plan Spor	nsor.	3	Bb Administra	ator's EIN				
	3c Administrator's telephone number						ator's telephone number				
			ne plan sponsor or the plan name ha onsor's name, EIN, the plan name a		e last return/report.	lb EIN					
	ponso Ian Na	or's name ame			4	ld PN					
5a T	Total n	umber of participant	s at the beginning of the plan year			5a	4				
			s at the end of the plan year		_	5b	4				
			account balances as of the end of			5c					
	:		articipants at the beginning of the pl		_	5d(1)	4				
•	,		articipants at the end of the plan year o terminated employment during the		_	5d(2) 5e	4				
			or incomplete filing of this return								
Under SB or	r pena Sche	Ities of perjury and o	other penalties set forth in the instru- and signed by an enrolled actuary, a	ctions, I declare that I have das well as the electronic vers	examined this return/report, a	rt, including, i	f applicable, a Schedule				
SIGN HERE			Meere	06/29/2018	THE REAL PROPERTY OF THE PERSON OF THE PERSO						
		Signature of plan	administrator	Date	Enter name of individual	l signing as pl	lan administrator				
SIGN HERE							idual signing as employer or plan sponsor				
		orgnature of empl	oyer/plan sponsor	Date	Enter name of individual	i signing as el	inployer or plan sponsor				

2018-06-251-9-3949,772-05-05

Form 5500-SF 2017 Page **2**

6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)								
b	Are you claiming a waiver of the annual examination and report of a under 29 CFR 2520.104-46? (See instructions on waiver eligibility						X Yes No		
	If you answered "No" to either line 6a or line 6b, the plan cann		,						
С	If the plan is a defined benefit plan, is it covered under the PBGC in	surance p	orogram (see ERISA se	ection 4	021)?		Yes X No Not determined		
	If "Yes" is checked, enter the My PAA confirmation number from the	e PBGC p	remium filing for this p	lan yea	r		. (See instructions.)		
Pai	Part III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End of Year		
а	Total plan assets	7a		39900	00		414066		
b	Total plan liabilities	7b			0		0		
С	Net plan assets (subtract line 7b from line 7a)	7с		39900	00		414066		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b) Total		
a	Contributions received or receivable from: (1) Employers	8a(1)			0				
	(2) Participants	8a(2)			0				
	(3) Others (including rollovers)	8a(3)			0				
b	Other income (loss)	8b		1506	66				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					15066		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d			0				
е	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					15066		
j_	Transfers to (from) the plan (see instructions)	8j			0				
Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 1A 3B 3D 3H	feature co	odes from the List of Plant	an Cha	racteri	stic Co	des in the instructions:		
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acterist	ic Cod	es in the instructions:		
Par	t V Compliance Questions								
10	During the plan year:				Yes	No	Amount		
а	Was there a failure to transmit to the plan any participant contribu								
	descr bed in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	-	•	10a		Х			
b	Were there any nonexempt transactions with any party-in-interest					Х			
	reported on line 10a.)			10b		^			
С	Was the plan covered by a fidelity bond?			10c	Х		160000		
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		Х			
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					Х			
	the plan? (See instructions.)			10e					
f	Has the plan failed to provide any benefit when due under the pla			10f		Х			
g			,	10g		Х			
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•••••		10h		Х			
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					
									

Form 5500-SF 2017	Page 3- 1	
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Part '	VI Pension Funding Compliance								
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sche (Form 5500) and line 11a below)	edule S	В	X Yes No					
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a		0					
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?		:	Yes X No					
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)								
а	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								
lf y	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							
С	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							
е	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	X 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 X No					
С	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.)								
1	3c(1) Name of plan(s): 13c(2)	EIN(s)		13c(3) PN(s)					

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation Single-Employer Defined Benefit Plan
Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2017

This Form is Open to Public Inspection

v. 170203

b Actuarial value	Fo	calendar p	olan year 2017 or fiscal	plan year beginning	01/01/201	17		and endin	g 12/	31/2017		
A Name of plan PALLIATIVE CARE CONSULTANTS, PC DEFINED BENEFIT P NSION PLAN AND TRUST C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PALLIATIVE CARE CONSULTANTS, PC D Employer Identification Number (EIN) 20-1958017 E Type of plan Single	>	Round off	amounts to nearest of	lollar.								
PALLIATIVE CARE CONSULTANTS, PC DEFINED BENEFIT P NSION PLAN AND TRUST C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PALLIATIVE CARE CONSULTANTS, PC E Type of plan: Single	•	Caution: A	A penalty of \$1,000 will	be assessed for late fili	ng of this repo	ort unless reaso	nable caus	se is established	d.			
PALLIATIVE CARE CONSULTANTS, PC DEFINED BENEFIT P NSION PLAN AND TRUST C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF PALLIATIVE CARE CONSULTANTS, PC E Type of plan: Single Multiple-B F Prior year plan size. 100 or fewer 101-500 More than 500 Part I Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: a Market value 2a 4144 3 Funding target/participant count breakdown participants a For retired participants and beneficiaries receiving payment 0 0 0 b For terminated vested participants 1 1 88613 8 C For active participant 1 1 88613 8 C For active participant 1 1 88613 8 C For	A Name of plan B Three-digit								git		002	
Part Basic Information Temperature T	F	PALLIATIVE CARE CONSULTANTS, PC DEFINED BENEFIT P NSION PLAN AND TRUST										
Part Basic Information Temperature T												•
Part Basic Information Temperature T	С	C. Plan sponsor's name as shown on line 2a of Form 5500 or 5500.9E								ation Number (I	ΞΙΝ) .	
Part Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017		•									,	
Part Basic Information 1 Enter the valuation date: Month 12 Day 31 Year 2017			- All All All All All All All All All Al									
1 Enter the valuation date: Month 12 Day 31 Year 2017 2 Assets: a Markot value	E	Type of plan	: X Single Multip	ole-A 🔲 Multiple-B		F Prior year pl	an size: 🛛	100 or fewer	101-	500 More th	nan 500	
2 Assets: a Market value b Actuarial value C Funding target/participant count breakdown C Funding target/participants and beneficiaries receiving payment C For active participants and beneficiaries receiving payment C For active participants C For active par	Р	art I	Basic Information									
a Market value	1	Enter the	valuation date:	Month 12	Day 31	Year 20)17					-
b Actuarial value	2	Assets:		-	····							
Target 10 Number of participants 10 Number of participant		a Market	value	,					. 2a			414066
a For retired participants and beneficiaries receiving payment		b Actuari	ial value	***************************************				· · · · · · · · · · · · · · · · · · ·	2b			414066
a For retired participants and beneficiaries receiving payment	3	Funding	target/participant count	breakdown			, ,		, ,			_
b For terminated vested participants. c For active participants. d Total		a For ret	ired participants and be	eneficiaries receiving pa	ıvment		······································				rary	0
C For active participants				•	•							8613
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)								3	394581			394581
a Funding target disregarding prescribed at-risk assumptions. b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor. 5 Effective interest rate		d Total	.,,					4		403194	•	403194
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor. 5 Effective interest rate	4	If the plan	n is in at-risk status, ch	eck the box and comple	ete lines (a) ar	nd (b)						
at-risk status for fewer than five consecutive years and disregarding loading factor		a Fundin	ig target disregarding p	rescribed at-risk assum	ptions			.,,,,	4a			
5 Effective interest rate			• •	•					4b			
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments if any, is complete and accurale. Each prescribed assumption was applied accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumption combination, offer my best estimate of anticipated experience under the plan. SIGN HERE Signature of actuary Date M. Frank, FSA, EA 17-02440 Type or print name of actuary Most recent enrollment number Michael Frank Consulting Actuary Firm name 100 Arden Street. Apt 5-B New York. NY 10040	5					<u></u>						5.66 %
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied accordance with applicable law and regulations, In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumption combination, offer my best estimate of anticipated experience under the plan. SIGN HERE Signature of actuary Date M. Frank, FSA, EA 17-02440 Type or print name of actuary Most recent enrollment number Michael Frank Consulting Actuary Firm name 100 Arden Street. Apt 5-B New York, NY 10040	6	Target no	ormal cost	2441>2444774442744					6			0
HERE Number Number Signature of actuary Date		To the best of accordance with	my knowledge, the information the applicable law and regulation	ns. In my opinion, each other a	ssumption is reaso	edules, statements a onable (taking into ac	nd attachmen count the exp	its, if any, is complete erience of the plan a	e and accur nd reasona	ate. Each prescribe ble expectations) ar	d assumption wa d such other ass	s applied in sumptions, in
M. Frank, FSA, EA Type or print name of actuary Most recent enrollment number Michael Frank Consulting Actuary Firm name Firm name 100 Arden Street. Apt 5-B New York, NY 10040	ļ			Michael	Frank				6	125/18		
Type or print name of actuary Michael Frank Consulting Actuary (212) 567-1464 Firm name Telephone number (including area code) New York, NY 10040				Signature of actuary						Date		
Michael Frank Consulting Actuary (212) 567-1464 Firm name Telephone number (including area code) 100 Arden Street. Apt 5-B New York, NY 10040				M. Frank, FSA, EA				·-		17-02440		
Firm name Telephone number (including area code) 100 Arden Street. Apt 5-B New York, NY 10040			Тур	e or print name of actu	ary				Most r	ecent enrollme	nt number	
100 Arden Street. Apt 5-B New York, NY 10040			Micha	el Frank Consulting Ac	tuary					(212) 567-14	64	
			10		В			Te	lephone	number (includ	ling area cod	ie)
Address of the firm		gar-rating to a section of the secti		New York, NY 10040 Address of the firm								
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF. Schedule SB (Form 5500) 20	instr	uctions						ng this schedule	e, check	,		00) 2017

Page 2	-	h
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P	art II	Begir	nning of Year	Carryove	er and Prefunding B	Balances						
							(a) C	arryover balance		(b) P	refundi	ng balance
7		•			ble adjustments (line 13 fr				0			0
8			•	•	ding requirement (line 35				0			0
9									0			0
10			,		n of0_%				0			0
11					p prefunding balance:							
•••	•				8a from prior year)				ŀ			23780
b(1) Interes	t on the	excess, if any, of li	ne 38a ove	r line 38b from prior year	_%						
	b(2) Inte	erest on I	ine 38b from prior	year Scheo	dule SB, using prior year's	actual						0
												0
	C Total a	vailable a	t beginning of curre	nt plan year	to add to prefunding balan	ce						23780
	d Portion	n of (c) to	be added to prefu	ınding bala	nce							0
12	Other red	ductions i	in balances due to	elections o	r deemed elections				0			0
13	Balance	at beginr	ning of current yea	r (line 9 + liı	ne 10 + line 11d – line 12)				0			0
Р	art III	Fun	ding Percenta	ages		•						
											14	102.70 %
											15	102.70 %
16	-			•	determining whether carr		-	•			16	100.18 %
17			•		ess than 70 percent of the						17	%
	art IV		tributions and		i	0 0	,	1 0				
18	Contribut	tions mad			r by employer(s) and emp	loyees:						
(1	(a) Date //M-DD-Y		(b) Amount pa employer((b) Amount paid b DD-YYYY) employer(s)			(c) Amou emple	nt paid by
		,	omployer(Cinpidyodo	(11111111111111111111111111111111111111	,	ompleyer(e	,		Ompi	,,,,,,,
						1						
						Totals ▶	18(b)		0	18(c)		
19	Discoun	ted empl	oyer contributions	– see instru	uctions for small plan with	a valuation da	te after the	beginning of the y	ear:			
a Co	ntributions	allocate	d toward unpaid m	ninimum rec	uired contributions from p	rior years			19a			0
b C	ontributior	ns made	to avoid restriction	s adjusted t	to valuation date			1	l9b			0
С	Contribu	utions allo	cated toward minin	num require	d contribution for current ye	ar adjusted to v	aluation da	te 19	Эс			0
20	Quarterly	contribu	itions and liquidity	shortfalls:								
	a Did the	e plan ha	ve a "funding shor	tfall" for the	prior year?							Yes X No
	b If line	20a is "Y	es," were required	quarterly ir	nstallments for the current	year made in	a timely ma	nner?			∏	Yes No
	C If line	20a is "Y	es," see instruction	ns and com	plete the following table as	s applicable:						
					nd of quarter of this plan year							
(1) 1st			t	(2) 2nd (3) 3rd				-	(4) 4th			

P	Part V	Assumpti	ons Used to Determin	e Funding Target and	d Target	Normal Cost					
21	Discount rate:										
				2nd segment: 5.72 %		3rd segment: 6.48 %		N/A, full yield curve used			
	b Applica	able month (er	nter code)		21b	4					
22	Weighted	d average retire	ement age				22	65			
23	Mortality	table(s) (see	instructions) X Pre	scribed - combined	Prescrib	ed - separate	Substitu	ute			
Pa	Part VI Miscellaneous Items										
24	Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment										
25	Has a me	ethod change l	been made for the current pla	an year? If "Yes," see instru	ctions rega	arding required attach	ment	Yes 🛛 No			
26	Is the pla	n required to p	provide a Schedule of Active I	Participants? If "Yes," see in	nstructions	regarding required a	ttachmen	tYes X No			
27		•	alternative funding rules, ente				27				
P	art VII	Reconcilia	ation of Unpaid Minim	um Required Contrib	outions	For Prior Years					
28	Unpaid m	ninimum requir	red contributions for all prior y	ears			28	0			
29			ontributions allocated toward				29	0			
30	Remainir	ng amount of u	inpaid minimum required con	tributions (line 28 minus line	29)		30	0			
Pa	art VIII	Minimum	Required Contribution	n For Current Year							
31	Target n	ormal cost and	d excess assets (see instruction	ons):							
	a Target	normal cost (li	ne 6)				31a	0			
	b Excess	assets, if app	licable, but not greater than l	ine 31a			31b	0			
32	Amortiza	tion installmen	nts:			Outstanding Balar	nce	Installment			
	a Net sho	ortfall amortiza	ation installment		·····		0	0			
	b Waiver	amortization i	installment				0	0			
33			proved for this plan year, ent ay Year				33				
34	Total fun	ding requireme	ent before reflecting carryove	r/prefunding balances (lines	31a - 31b	+ 32a + 32b - 33)	34	0			
				Carryover balance		Prefunding balan	се	Total balance			
35			se to offset funding		0		0	0			
36	Additiona	al cash require	ment (line 34 minus line 35)				36	0			
37	Contribut	ions allocated	toward minimum required co	ntribution for current year ac	djusted to v	valuation date (line	37	0			
38	Present v	alue of exces	s contributions for current yea	ar (see instructions)							
	a Total (e	excess, if any,	of line 37 over line 36)				38a	0			
			ne 38a attributable to use of p				38b	0			
39			red contribution for current ye		-		39	0			
40	Unpaid n	ninimum requir	red contributions for all years.				40	0			
Pa	rt IX	Pension	Funding Relief Under	Pension Relief Act of	f 2010 (S	See Instructions)				
41	If an elec	tion was made	to use PRA 2010 funding rel	lief for this plan:							
	a Schedu	ıle elected					Г	2 plus 7 years 15 years			
	b Elig ble	plan year(s) f	for which the election in line 4	1a was made							
42		. , ,	adjustment				42	<u> </u>			
			eleration amount to be carried				43				

Plan Name: Palliative Care Consultants PC Defined Benefit Pension Plan and Trust

EIN / PN: 20-1958017 / 002

Year: 2017

Schedule SB, line 22 - Description of Weighted Average Retirement Age

All participants are assumed to retire at Normal Retirement Age, which in this plan is age 65 with 5 years of participation.

Schedule SB, Part V - Summary of Plan Provisions

Plan Name: Palliative Care Consultants, PC Defined Benefit Pension Plan and Trust

EIN / PN: 20-1958017 / 002

Year: 2017

This is a Defined Benefit Plan which provides a retirement benefit, in the form of a single life annuity, payable at Retirement Date, age 65 with 5 years of participation, equal to 4.15% of compensation for each year of participation limited to 5 years of participation for those in Group #1 and .5% of compensation for each year of participation limited to 5 years of participation for those in Group #2. As of June 10, 2016 no further benefits will accrue.

Compensation is defined as the average of the highest 3 consecutive years of earnings.

Participants are eligible after two years of service, provided they have attained age 21. The entry date is the earlier of the January 1 or July 1 coincident or next following the satisfaction of the eligibility requirements.

In this plan benefits accrue on a unit credit basis.

Summary of Changes (if any):

B) Benefit Formula: The plan is frozen as of June 10, 2016 – no further benefits shall accru
after this date.

- C) Definition of Average Annual Compensation:
- D) Retirement Age:

A) Eligibility:

- E) Normal Form of Benefit Payable Under the Plan:
- F) Description of Significant Changes: