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).

2017

This Form is Open to Public Inspection

OMB Nos. 1210-0110

1210-0089

▶ Complete all entries in accordance with the instructions to the Form 5500-SF.

Part I	Part I Annual Report Identification Information									
For calend	dar plan year 2017 or	fiscal plan year beginning 01/01/2	2017	and ending 12	2/31/2017					
A This re	eturn/report is for:	X a single-employer plan				ing this box must attach a ith the form instructions.)				
D =1.1	land to a set to	a one-participant plan	a foreign plan							
B This ret	turn/report is	the first return/report	the final return/report							
		an amended return/report	a short plan year return	n/report (less than 12 m	2 months)					
C Check	box if filing under:	X Form 5558	automatic extension		DFVC pr	ogram				
		special extension (enter desci	ription)							
Part II	Basic Plan Inf	ormation—enter all requested in	formation							
1a Name MELUCCI, (of plan	LLP, DEFINED BENEFIT PENSION			1b Three plan r (PN)	number				
			1c Effect	tive date of plan 01/01/2005						
		loyer, if for a single-employer plan) om, apt., suite no. and street, or P.C			oyer Identification Number					
City o	r town, state or provir	uctions)	(EIN) 2c Spon	13-4009789 sor's telephone number						
MELUCCI, (CELAURO & SKLAR,		-	212-244-6222						
31 FAST 32	ND STREET		2d Busin	ess code (see instructions)						
4TH FLOOF			541110							
	· 		3h Admir	nistrator's EIN						
ou mane		and address X Same as Plan Spor	1001.							
					3C Admir	nistrator's telephone number				
		he plan sponsor or the plan name ha onsor's name, EIN, the plan name a			4b EIN					
	sor's name	onsor's name, Lin, the plan hame a	and the plan number nom the	ie iast return/report.	4d PN					
C Plan I	Name									
5a Total	number of participant	s at the beginning of the plan year			5a	4				
_		s at the end of the plan year		ľ	5b	4				
C Numb	per of participants with	account balances as of the end of	the plan year (only defined	contribution plans	5c					
'	,	articipants at the beginning of the pl			5d(1)	3				
d(2) To	tal number of active p	articipants at the end of the plan year	ar		5d(2)	3				
		o terminated employment during the			5e	0				
		or incomplete filing of this return			use is estab	olished.				
SB or Sch		other penalties set forth in the instruction and signed by an enrolled actuary, and the signed by an enrolled actuary, and the signed and the signed actuary.								
SIGN	Filed with authorize	d/valid electronic signature.	10/14/2018	JEFFREY SKLAR						
HERE	Signature of plan	administrator	Date	Enter name of individu	ual signing a	as plan administrator				
SIGN HERE	Filed with authorize	d/valid electronic signature.	10/14/2018	JEFFREY SKLAR						
. ILIXL	Signature of emp	loyer/plan sponsor	Date	Enter name of individu	ual signing a	as employer or plan sponsor				

Form 5500-SF 2017 Page **2**

_	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 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.). 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 ir If "Yes" is checked, enter the My PAA confirmation number from the		-						
Pai	t III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning (of Year			(b) End of Year		
а	Total plan assets	7a	30	08920			308953		
b	Total plan liabilities	7b		0					
<u> </u>	Net plan assets (subtract line 7b from line 7a)	7c	30	08920			308953		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b) Total		
a	Contributions received or receivable from: (1) Employers	8a(1)							
	(2) Participants	8a(2)							
	(3) Others (including rollovers)	8a(3)							
<u>b</u>	Other income (loss)	8b		33	_				
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					33		
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d							
	Certain deemed and/or corrective distributions (see instructions)	8e							
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g							
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							
i	Net income (loss) (subtract line 8h from line 8c)	8i					33		
j	Transfers to (from) the plan (see instructions)	8j							
Par	t IV Plan Characteristics		•						
9a	If the plan provides pension benefits, enter the applicable pension 1A	feature co	odes from the List of Pla	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 Plan	n Chara	acterist	ic Cod	les 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 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.)	? (Do not	include transactions	10a		X			
С				10c	Χ		40000)	
d	· · · · · · · · · · · · · · · · · · ·	fidelity bo	nd, that was caused	10d		X	40000)	
е	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.)	10e		Х					
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		Χ			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-	end.)	10g		Χ			
	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instru	uctions and 29 CFR	10g 10h					
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	he require	d notice or one of the	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 Sci (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. Month 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							
C Enter the amount contributed by the employer to the plan for this plan year									
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?	\Box	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	If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s which assets or liabilities were transferred. (See instructions.)) to							
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

Pension Benefit Guaranty Corporation

Department of Labor Employee Benefits Security Administration

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

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017	and ending	g 12/3	31/2017			
Round off amounts to nearest dollar.						
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause	e is established	d.				
	B Three-dig	git				
MELUCCI, CELAURO & SKLAR, LLP, DEFINED BENEFIT PENSION PLAN	plan num	ber (PN) •	001		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer	Identifica	ation Number (E	IN)		
MELUCCI, CELAURO & SKLAR, LLP	L inployor	13-400	,			
E Type of plan: X Single Multiple-A Multiple-B F Prior year plan size: X	100 or fewer	101-	500 More th	an 500		
Part I Basic Information			<u> </u>			
1 Enter the valuation date: Month 12 Day 31 Year 2017						
2 Assets:						
a Market value		2a		308953		
b Actuarial value		2b		308953		
	umber of		sted Funding	(3) Total Funding		
parti	cipants		Target	Target		
a For retired participants and beneficiaries receiving payment	0		0	0		
b For terminated vested participants	1		31731	31731		
C For active participants	3		273426	273426		
d Total	4		305157	305157		
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 transition rule for plans that have	ve been in	4b				
at-risk status for fewer than five consecutive years and disregarding loading factor						
5 Effective interest rate		5		6.25 %		
6 Target normal cost		6		0		
Statement by Enrolled Actuary To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments	s if any is complete	and accur	rate Fach prescribed	assumption was applied in		
accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the expecombination, offer my best estimate of anticipated experience under the plan.						
SIGN HERE			10/14/201	0		
Signature of actuary			Date	0		
ED STEINMETZ			17-04803			
Type or print name of actuary		Most r	ecent enrollmer			
Type of print hame of actuary		WOSt	845-425-85			
Firm name	Te	lephone	number (includ			
1 HILLTOP LANE	. •			g a. ca coac,		
MONSEY, NY 10952						
Address of the firm						
If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completin instructions	g this schedule	e, check	the box and see			

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding E	Balance	es							
			<u> </u>	<u> </u>	<u> </u>			(a) C	(b) P	(b) Prefunding balance				
7		•	. ,		able adjustments (line 13 fr				4	11				0
8				•	nding requirement (line 35	•				0				0
9	Amount r	emaining	g (line 7 minus line	8)						0				
10	Interest c	n line 9 ເ	using prior year's	actual retu	rn of%					0				0
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:									
	a Presen	t value o	f excess contribut	ions (line 3	88a from prior year)									0
	b(1) Inte	erest on t nedule SE	the excess, if any, B, using prior year	of line 38a 's effective	a over line 38b from prior ye interest rate of	ear _%								0
	b(2) Inte	erest on I	ine 38b from prior	year Sche	edule SB, using prior year's	actual								
					or to add to profunding balan									0
	C Total available at beginning of current plan year to add to prefunding balar													0
	d Portion of (c) to be added to prefunding balance										0			
12	Other rec	n balances due to	or deemed elections					0				0		
13	3 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)										0			
Р	Part III Funding Percentages													
14	14 Funding target attainment percentage									14	10	9.68%		
15	15 Adjusted funding target attainment percentage									15	10	9.68%		
Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement									11	2.38%				
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	ity Shortfalls									
18	Contribut	ions mad	de to the plan for t	he plan ye	ar by employer(s) and emp	loyees:								
(1)	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees		(a) Date (b) Amount (MM-DD-YYYY) employe				(c	Amour		у
(.,	VIIIV. DD 1	,	Ginpleyor	(0)	difficion	(1411)		,	omploy	,,(0)	employees			
						Total	s >	18(b)			18(c)			
19	Discount	ed emplo	yer contributions	– see instr	uctions for small plan with	a valuatio	on date	after the	beginning of the	e year:				
	a Contrib	outions a	llocated toward ur	npaid minir	num required contributions	from pri	or years	8		19a				0
	b Contrib	outions m	nade to avoid restr	rictions adj	usted to valuation date					19b				0
					red contribution for current y	ear adjus	ted to v	aluation d	ate	19c				0
20	-		tions and liquidity										., г	7
			_		e prior year?								Yes >	No
	b If line 2	20a is "Y	es," were required	I quarterly	installments for the current	year ma	de in a	timely ma	anner?				Yes	No
	C If line 2	20a is "Ye	es," see instructio	ns and con	nplete the following table a									
		(1) 1st	<u> </u>		Liquidity shortfall as of eaction (2) 2nd	nd of qua	rter of		/ear 3rd			(4) 4th		
		(1) 13	•		(2) 2110			(0)	U1.U			(1) -111		

P	art V	Assumpti	ons Used to Determine	Funding Target and Tar	get 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	nter code)			21b	0		
22	Weighted	average retire	ement age			22	65		
23	Mortality	table(s) (see i	instructions) X Pres	cribed - combined Pres	scribed - separate	Substitu	ite		
Pa	art VI	Miscellane	ous Items						
24		•		arial assumptions for the current p	•		· ·		
25	5 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment								
26	Is the pla	n required to p	provide a Schedule of Active P	articipants? If "Yes," see instruct	ions regarding required a	attachmen	tYes X No		
27				r applicable code and see instruc		27			
Pi	art VII	Reconcilia	ation of Unpaid Minim	um Required Contribution	ns For Prior Years				
			•	ears		28	0		
29	Discounte	ed employer co	ontributions allocated toward u	unpaid minimum required contribu	itions from prior years	29	0		
30	Remainin	g amount of u	inpaid minimum required conti		30	0			
Pa	art VIII	Minimum	Required Contribution	For Current Year					
31			d excess assets (see instruction						
	a Target r	normal cost (li	31a	0					
	b Excess	assets, if app	licable, but not greater than lir	ne 31a		31b	0		
32	Amortizat	ion installmen	its:		Outstanding Bala	nce	Installment		
	a Net sho	ortfall amortiza	tion installment			0	0		
					<u> </u>	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 gran) and the waived amount	ting the approval	33			
34	Total fund	ding requireme	ent before reflecting carryover	/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34	0		
				Carryover balance	Prefunding balar	nce	Total balance		
35			se to offset funding						
36	Additiona	l cash require	ment (line 34 minus line 35)			36	0		
37	Contribut	ions allocated	toward minimum required cor	ntribution for current year adjusted	I to valuation date (line	37	0		
38	Present v	alue of excess	s contributions for current year	r (see instructions)		<u> </u>			
	a Total (e	excess, if any,	of line 37 over line 36)			38a	0		
	b Portion	included in lin	ne 38a attributable to use of pr	efunding and funding standard ca	arryover balances	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 201	0 (See Instructions	s)			
41	If an elect	ion was made	to use PRA 2010 funding reli	ef for this plan:					
_	a Schedu	le elected					2 plus 7 years 15 years		
	b Eligible	plan year(s) f	or which the election in line 41	la was made		20	08 2009 2010 2011		
42	Amount o	f acceleration	adjustment			42			
43	Excess in	stallment acce	eleration amount to be carried	over to future plan years		43			

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor

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 section 6057(b) and 6058(a) of

OMB Nos. 1210-0110 1210-0089

2017

Chiproyee benefits Securi	*		the inte	rnal Revenue Cod	e (the Code	e).			is Open to Public			
Pension Benefit Guarar	nly Corporation	➤ Complete all entri	es in acco	ordance with the	nstruction	s to the Form 5	500-SF	ı	nspection			
Part I Annu	al Report Id	entification Inform	nation				999 91 . 1					
For calendar plan year	ar 2017 or fisca	plan year beginning		01/01/20	17	and ending	12	/31/2017				
A This return/report	ĺx.	a single-employer plan	n [a multiple-empl	oyer plan (r	not multiemploye	r) (Filers c	hecking this b	ox must attach im instructions.)			
B This return/report	is:	a one-participant plan the first return/report		a foreign plan the final return/r	eport				,			
	L.	an amended return/rep	oort L] a short plan yea	r return/rep	ort (less than 12	months)					
C Check box if filing	under: X	Form 5558 special extension (ente	er descripti	automatic extension)	sion			DFVC progra	ım			
Part II Basic	Plan Inform	ation enter all requ										
1a Name of plan			200100 11119	midweii	M-4-4		1h T	hree-digit				
MELUCCI, CE	Lauro & sk	LAR, LLP, DEPINE	ed benei	FIT PENSION	PLAN		pl	an number 'N) ►	001			
							ŧ	fective date o 1/01/2005	f plan			
Plan sponsor's name (employer, if for a single-employer plan) Mailing Address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)								nployer Identi IN) 13-400	fication Number 19789			
MELUCCI, CE	MELUCCI, CELAURO & SKLAR, LLP							onsor's telepi 212) 244-6				
4TH FLOOR	31 EAST 32ND STREET 4TH PLOOR US NEW YORK NY 10016								2d Business code (see instructions) 541110			
		ddress X Same as Pla					 					
			·					ministrator's E ministrator's to	elephone number			
4 If the name and/or this plan, enter the	EIN of the pla	n sponsor or the plan na s name, EIN, the plan na	ime has ch	nanged since the la	ast return/re	eport filed for	4b EIN					
a Sponsor's namec Plan Name							4d PN					
Sa Total number of pa	articipants at the	e beginning of the plan y	vear			······································	5a		4			
b Total number of pa	inticipants at the	e end of the plan year	***********	***************************************			5b		4			
 Number of particip complete this item; 	ants with accou	int balances as of the en	nd of the p	lan year (only defir	red contribu	ution plane	5c		4			
d(1) Total number of	active participa	nts at the beginning of th	he plan ye:	ar	************	***********************	5d(1)		3			
		nts at the end of the plan			************	******************	5d(2)		3			
e less than 100% ver	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested						5e 0					
Caution: A penalty for	the late or inc	complete filing of this r	return/rep	ort will be assess	ed unless	reasonable car	ise is esta	hlished	***************************************			
Under penalties of perju	iry and other pe appleted and sig	enalties set forth in the in Ined by an enrolled actua	nstructions	declare that I have	eve evamin	ed this returnien	nad includ	ing if continu	ble, a Schedule nowledge and			
SIGN X	/ //h			10/4/8	JE	FFREY	5/20	7-72				
HERE Signature of	olan administr	ator		Date /		ame of individual	signing as	plan adminis	trator			
SIGN A HERE Signature of	miployer/plan	eboneor		10/14/8		EFFREY		AR-				
C. Siyonore Car c	picyci/pidil	aponaur		Date /	I Enterna	ame of individual	signing as	amplaine or	dan raonna.			

Earm	5500-	CE.	2047
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Р	ac	ıe	2

6a	Were all of the plan's assets during the plan year invested in eligible	le assets?	(See instructions.)	*********		•••••			x Yes	□No
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 a	an indeper	ndent qualified public acc	counta	ınt (iC	QPA)			X Yes	
	If you answered "No" to either line 6a or line 6b, the plan cann								24 100	
С	If the plan is a defined benefit plan, is it covered under the PBGC in							X No	Not d	etermined
	If "Yes" is checked, enter the My PAA confirmation number from th								— ee instru	
P	art III Financial Information				_,			***************************************	· · · · · · · · · · · · · · · · · · ·	
7	Plan Assets and Liabilities		(a) Beginning	of Ye	ar		(1	b) End of	Year	
а	Total plan assets	. 7a		308,			······································		308,	953
b	Total plan liabilities	. 7b			0		***************************************	**************************************		<u> </u>
С	Net plan assets (subtract line 7b from line 7a)	7c	3	308,	920				308,	953
8	Income, Expenses, and Transfers for this Plan Year		(a) Amour					(b) Tot		
а	Contributions received or receivable from: (1) Employers	0-(4)						STATE OF		The State of the S
********	(2) Participants	8a(1)						Maria Con		
	(3) Others (including rollovers)	8a(2)				E 1				
b	Other income (loss)	8a(3) 8b			33	100				1000
C	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	 	REPORT OF STREET	alesta.	33	100	Manager Land			
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d								33
е	Certain deemed and/or corrective distributions (see instructions)	8e								
f	Administrative service providers (salaries, fees, commissions)	8f								
g	Other expenses	8g				138			Ungan	MAKE!
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		1						
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i	No. of the latest the			10			· · · · · · · · · · · · · · · · · · ·	33
L	Transfers to (from) the plan (see instructions)	8j						LAND ST	Tank t	3 3 7 3
Pa	art IV Plan Characteristics						W			
9a	If the plan provides pension benefits, enter the applicable pension for ${\bf 1A}$	ature code	es from the List of Plan (Charac	cteris	tic Co	des in the i	instruction	s:	
b	If the plan provides welfare benefits, enter the applicable welfare fea	ture codes	s from the List of Plan Ch	naract	eristic	Code	es in the in	structions		
Pa	rt V Compliance Questions				·····					
10	During the plan year:				Yes	No	N/A	Am	ount	
a	to the plant dry participant contribut					1				
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vol	-	•							
	Program)			10a		X	100 M	·····		
b	Were there any nonexempt transactions with any party-in-interest? reported on line 10a.)	(Do not in	nclude transactions	10b		x				
С				10c	x					0.000
d	Did the plan have a loss, whether or not reimbursed by the plan's fi	idelity bon	d, that was caused	10d		x			*	0,000
е	by fraud or dishonesty? 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.)									
f	Has the plan failed to provide any benefit when due under the plan'	· 		10e 10f		x	100000			
g	Did the plan have any participant loans? (If "Yes," enter amount as			10g		X				
h	If this is an individual account plan, was there a blackout period? (S 2520.101-3.)	See instruc	ctions and 29 CFR	10h						
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101-	required	notice or one of the	10i						
									-	All Districts

	Form 5500-SF 2017	Page 3 -							
			<u> </u>						
Pension Funding Compliance									
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500 and line 11a below)								
118	a Enter the unpaid minimum required contributions for all years	s from Schedule SB (Form 5500) I	ine 40	*******	11a				
12	Is this a defined contribution plan subject to the minimum fu ERISA?(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e	nding requirements of section 412	of the C		ion 302	of [Yes	X No	
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 Month Day Year								
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	the plan year	•••••		12c				
d	Subtract the amount in line 12c from the amount in line 12b. negative amount)				12d				
е	Will the minimum funding amount reported on line 12d be me	et by the funding deadline?	•••••••			Yes 🗌	No 🔲	N/A	
Plan Terminations and Transfers of Assets									
13a	Has a resolution to terminate the plan been adopted in any pl	an 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 benefici control of the PBGC?		-		÷	☐ Yes	s X N	lo	
С	If, during this plan year, any assets or liabilities were transferr which assets or liabilities were transferred. (See instructions.)	ed from this plan to another plan(s	s), identii	fy the plan(s	s) to				

13c(3) PN(s)

13c(2) EIN(s)

13c(1) Name of plan(s):

Actuarial Assumptions

The following were the actuarial assumptions used in determining the Plan costs for the December 31, 2017 valuation of the Plan:

- 1. The 2017 Funding Target-Combined- Mortality Table.
- 2. <u>Interest</u> IRC 430(h) HATFA Funding Segment Rates:

Rate 1 - 0-5 years 4.16% Rate 2 - 6-20 years 5.72% Rate 3 - over 20 years 6.48%

- 3. Salaries were assumed to remain constant until Normal Retirement Date.
- 4. The liabilities were not discounted in advance for anticipated employee turnover.
- 5. Normal Retirement is Age 62, and completion of 25 years of service.
- 6. A Unit Credit Cost Method as prescribed in IRC Section 430.

Plan Provisions

Eligibility An employee becomes a member of the Plan upon

attainment of age 21 and completion of 12 months

of Service.

Benefit 8% of Average Compensation for each Year of

Service. Maximum 7 years.

Death Benefit The present value of the member's accrued

benefits.

Schedule SB attachment, line 22

The weighted average retirement age was determined by calculating the arithmetic average of all the participants' estimated retirement age.

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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).

This Form is Open to Public

Inspection

OMB No. 1210-0110

2017

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

For calendar plan year 2017 or fiscal plan year beginning 01/01/2017 12/31/2017 and ending Round off amounts to nearest dollar. ▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established. A Name of plan Three-digit MELUCCI, CELAURO & SKLAR, LLP, DEFINED BENEFIT PENSION PLAN plan number (PN) 001 C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF **D** Employer Identification Number (EIN) MELUCCI, CELAURO & SKLAR, LLP 13-4009789 **F** Prior year plan size: **x** 100 or fewer 101-500 More than 500 **E** Type of plan: X Single Multiple-A Multiple-B Part I **Basic Information** Enter the valuation date: Month 12 Day 2017 Year Assets: 308,953 2a a Market value **b** Actuarial value 308,953 Funding target/participant count breakdown: (1) Number of (2) Vested Funding (3) Total Funding Target participants Target 0 0 0 **a** For retired participants and beneficiaries receiving payment 1 31,731 31,731 **b** For terminated vested participants 3 273,426 273,426 **C** For active participants 4 305,157 305,157 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 transition rule for plans that have been in 4b at-risk status for fewer than five consecutive years and disregarding loading factor 6.25 % 5 5 Effective interest rate 6 6 Target normal cost 0 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 accurate. Each presribed assumption was applied in 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 assumptions, in combination, offer my best estimate of anticipated experience under the plan. SIGN **HERE** ED STEINMETZ 17-04803 Type or print name of actuary Most recent enrollment number (845) 425-8532 Firm name Telephone number (including area code) 1 HILLTOP LANE US MONSEY NY 10952 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

Schedule SB (Form 5500) 2017 Page 2											
Pa	rt II Be	ginning of Year Carryo	ver and Prefunding Bal	ances							
	_				(a) (Carryover balance		(b) F	refundi	ng balance	
7		eginning of prior year after appl					411			0	
8	• •	ed for use to offset prior year's									
		ed for use to offset prior years	• • • • • • • • • • • • • • • • • • • •		0				0		
9	Amount rema	aining (line 7 minus line 8)			411				0		
_10	Interest on lin	ne 9 using prior year's actual re	turn of <u>0.01</u> %				0			0	
11	Prior year's 6	excess contributions to be adde	d to prefunding balance:								
	a Present v	alue of excess contributions (lin	e 38a from prior year)							0	
	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	
	b(2) Interes	st on line 38b from prior year Sc	hedule SB, using prior year's a	ctual							
	return	•••••								0	
	C Total avai	lable at beginning of current pla	an year to add to prefunding ba	lance .						0	
	d Portion of	(c) to be added to prefunding b	alance							0	
		ions in balances due to election					0			0	
13	Balance at b	eginning of current year (line 9	+ line 10 + line 11d - line 12) .	•••••			411			0	
		unding Percentages									
		et attainment percentage							14	109.68 %	
	Adjusted funding target attainment percentage							15	109.68 %		
16	•	unding percentage for purposes sfunding requirement	-	•	-	•			16	112.38 %	
17		value of the assets of the plan							17	%	
Pa	rt IV C	ontributions and Liqui	dity Shortfalls						<u> </u>		
		s made to the plan for the plan	-	yees:							
	(a) Date (b) Amount paid by (c) Amount paid by ((a) [a) Date (b) Amount paid by employer(s)				(c) Amount paid by employees		
								+			
				Totals >	18(b)			18(c)			
19	Discounted e	employer contributions see ins	structions for small plan with a	valuation da	ite after ti	ne beginning of the	e year:				
	a Contribution	ons allocated toward unpaid mi	nimum required contributions fr	om prior ye	ars		19a				
	b Contribution	ons made to avoid restrictions a	djusted to valuation date		•••••		19b				
	C Contribution	ons allocated toward minimum i	equired contribution for curren	t year adjus	ted to val	uation date	19c			0	

(3) 3rd

Liquidity shortfall as of end of quarter of this plan year

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?

(2) 2nd

C If line 20a is "Yes," see instructions and complete the following table as applicable:

..... Yes No

(4) 4th

20 Quarterly contributions and liquidity shortfalls:

(1) 1st

Pa	art V	Assumption	ons Used To Determine	Funding Target and Targ	get Normal Cost			
21	Discou	ınt rate:						
	a Seg	gment rates:	1st segment: 4.16 %	2nd segment: 5 . 72 %	-		☐ N/A, full yield curve used	
	b Applicable month (enter code)				21b	0		
_22	Weight	ted average re	tirement age			22	65	
_23	Mortali	ity table(s) (see	e instructions) X Pro	escribed - combined Pre	scribed - separate	Substitu	te	
Pa	rt VI	Miscellane	eous items					
24		-	·	uarial assumptions for the current	•			
				an year? If "Yes," see instructions				
				Participants? If "Yes," see instruct		ttachment	· · · · · · · · Yes X No	
		-	_	er applicable code and see instruc		27		
Pa	rt VII	Reconcili	ation of Unpaid Minimu	um Required Contribution	ns For Prior Years			
_28	Unpaid	d minimum req	uired contributions for all prior y	rears		28		
29				unpaid minimum required contribu		29		
30	Remai	ning amount o	f unpaid minimum required con	tributions (line 28 minus line 29)		30		
Pa	rt VIII	Minimum	Required Contribution	For Current Year				
31	Target	normal cost a	nd excess assets (see instruction	ons):				
	a Targ	et normal cost	(line 6)			31a	0	
	b Exce	ess assets, if a	pplicable, but not greater than I	ine 31a		31b	0	
32	Amorti	zation installm	ents:		Outstanding Bala	ance	Installment	
	a Net s	shortfall amorti	ization installment	• • • • • • • • • • • • • • • • • • • •				
	b Waiv	ver amortizatio	n installment					
33				er the date of the ruling letter gran) and the waived amount .		33		
34	Total fu	unding requirer	ment before reflecting carryover/	prefunding balances (lines 31a - 31	b + 32a + 32b - 33)	34	0	
				Carryover balance	Prefunding Bala	nce	Total balance	
35			use to offset funding					
36	Additio	nal cash requi	rement (line 34 minus line 35)			36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date					37	0		
(line 19c)								
a Total (excess, if any, of line 37 over line 36)								
retail (excess), it airly, or mile or other mile only or other mile only or other mile						38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)					39	0		
40 Unpaid minimum required contributions for all years					40	0		
Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)								
41 If an election was made to use PRA 2010 funding relief for this plan:								
a Schedule elected								
				1a was made		. 🗆 200	08 2009 2010 2011	
				• • • • • • • • • • • • • • • • • • • •		42		
				over to future plan years		43		