

<b>Form 5500-SF</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	<b>Short Form Annual Return/Report of Small Employee Benefit Plan</b>  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).  <b>► Complete all entries in accordance with the instructions to the Form 5500-SF.</b>	OMB Nos. 1210-0110 1210-0089  <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold;">2016</div> <b>This Form is Open to Public Inspection</b>
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<b>Part I Annual Report Identification Information</b>	
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>03/15/2016</u>	
<b>A</b> This return/report is for:	<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) <input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan
<b>B</b> This return/report is	<input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)
<b>C</b> Check box if filing under:	<input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)

<b>Part II Basic Plan Information</b> —enter all requested information							
<b>1a</b> Name of plan <u>FELIX NIHAMIN &amp; ASSOCIATES PC 401(K) PROFIT SHARING PLAN &amp; TRUST</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>1b</b> Three-digit plan number (PN) ►</td> <td style="width: 40%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2"><b>1c</b> Effective date of plan <u>01/01/2003</u></td> </tr> </table>	<b>1b</b> Three-digit plan number (PN) ►	<u>001</u>	<b>1c</b> Effective date of plan <u>01/01/2003</u>			
<b>1b</b> Three-digit plan number (PN) ►	<u>001</u>						
<b>1c</b> Effective date of plan <u>01/01/2003</u>							
<b>2a</b> 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) <u>FELIX NIHAMIN &amp; ASSOCIATES PC</u>  <u>31 W 34TH ST FL 7</u> <u>NEW YORK, NY 10001-3031</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>2b</b> Employer Identification Number (EIN) <u>26-3863989</u></td> <td style="width: 40%;"></td> </tr> <tr> <td><b>2c</b> Sponsor's telephone number <u>212-502-4868</u></td> <td></td> </tr> <tr> <td><b>2d</b> Business code (see instructions) <u>541110</u></td> <td></td> </tr> </table>	<b>2b</b> Employer Identification Number (EIN) <u>26-3863989</u>		<b>2c</b> Sponsor's telephone number <u>212-502-4868</u>		<b>2d</b> Business code (see instructions) <u>541110</u>	
<b>2b</b> Employer Identification Number (EIN) <u>26-3863989</u>							
<b>2c</b> Sponsor's telephone number <u>212-502-4868</u>							
<b>2d</b> Business code (see instructions) <u>541110</u>							
<b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>3b</b> Administrator's EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td><b>3c</b> Administrator's telephone number</td> <td></td> </tr> </table>	<b>3b</b> Administrator's EIN		<b>3c</b> Administrator's telephone number			
<b>3b</b> Administrator's EIN							
<b>3c</b> Administrator's telephone number							
<b>4</b> If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report. <b>a</b> Sponsor's name	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>4b</b> EIN</td> <td style="width: 40%;"></td> </tr> <tr> <td><b>4c</b> PN</td> <td></td> </tr> </table>	<b>4b</b> EIN		<b>4c</b> PN			
<b>4b</b> EIN							
<b>4c</b> PN							
<b>5a</b> Total number of participants at the beginning of the plan year .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5a</b></td> <td style="width: 40%; text-align: right;"><u>4</u></td> </tr> </table>	<b>5a</b>	<u>4</u>				
<b>5a</b>	<u>4</u>						
<b>b</b> Total number of participants at the end of the plan year .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5b</b></td> <td style="width: 40%; text-align: right;"><u>0</u></td> </tr> </table>	<b>5b</b>	<u>0</u>				
<b>5b</b>	<u>0</u>						
<b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5c</b></td> <td style="width: 40%; text-align: right;"><u>0</u></td> </tr> </table>	<b>5c</b>	<u>0</u>				
<b>5c</b>	<u>0</u>						
<b>d(1)</b> Total number of active participants at the beginning of the plan year .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5d(1)</b></td> <td style="width: 40%; text-align: right;"><u>4</u></td> </tr> </table>	<b>5d(1)</b>	<u>4</u>				
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<b>d(2)</b> Total number of active participants at the end of the plan year .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5d(2)</b></td> <td style="width: 40%; text-align: right;"><u>0</u></td> </tr> </table>	<b>5d(2)</b>	<u>0</u>				
<b>5d(2)</b>	<u>0</u>						
<b>e</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>5e</b></td> <td style="width: 40%; text-align: right;"><u>0</u></td> </tr> </table>	<b>5e</b>	<u>0</u>				
<b>5e</b>	<u>0</u>						

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	03/11/2019	FELIX NIHAMIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	03/11/2019	FELIX NIHAMIN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** 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.) ..... ☒ Yes ☐ 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.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

**Part III Financial Information**

<b>7</b> Plan Assets and Liabilities		<b>(a) Beginning of Year</b>	<b>(b) End of Year</b>
<b>a</b> Total plan assets .....	<b>7a</b>	27796	0
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	27796	0
<b>8</b> Income, Expenses, and Transfers for this Plan Year		<b>(a) Amount</b>	<b>(b) Total</b>
<b>a</b> Contributions received or receivable from:			
<b>(1)</b> Employers .....	<b>8a(1)</b>	0	
<b>(2)</b> Participants .....	<b>8a(2)</b>	58	
<b>(3)</b> Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	-2091	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		-2033
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	25698	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	65	
<b>g</b> Other expenses .....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		25763
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-27796
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

**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:  
2E 2F 2G 2J 2T 3D
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

<b>10</b> During the plan year:		<b>Yes</b>	<b>No</b>	<b>N/A</b>	<b>Amount</b>
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X		
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X		
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X			20000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X		
<b>e</b> 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.) .....	<b>10e</b>		X		
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X		
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X		
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X		
<b>i</b> 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 .....	<b>10i</b>				

**Part VI Pension Funding Compliance**

<b>11</b> 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) .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>11a</b> Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 .....	<b>11a</b>
<b>12</b> Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
<b>a</b> 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 _____	
<b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>	
<b>b</b> Enter the minimum required contribution for this plan year .....	<b>12b</b>
<b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>
<b>d</b> 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) .....	<b>12d</b>
<b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

**Part VII Plan Terminations and Transfers of Assets**

<b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year .....	<b>13a</b>
<b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
<b>c</b> 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.)	
<b>13c(1)</b> Name of plan(s):	<b>13c(2)</b> EIN(s)
<b>13c(3)</b> PN(s)	

**Part VIII Trust Information**

<b>14a</b> Name of trust .....	<b>14b</b> Trust's EIN .....
<b>14c</b> Name of trustee or custodian .....	<b>14d</b> Trustee's or custodian's telephone number .....

**Part IX IRS Compliance Questions**

<b>15a</b> Is the plan a 401(k) plan? If "No," skip b. ....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>15b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....	<input type="checkbox"/> Design-based safe harbor	<input type="checkbox"/> "Prior year" ADP test
	<input type="checkbox"/> "Current year" ADP test	<input type="checkbox"/> N/A
<b>16a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....	<input type="checkbox"/> Ratio percentage test	<input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A
<b>16b</b> Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>17a</b> 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 _____.		
<b>17b</b> 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 ____/____/____.		
<b>18</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>19</b> Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

### ***Why Are You Getting This Notice?***

The Internal Revenue Service received the enclosed Form 5500 Series Annual Return/Report. The Annual Return/Report is being returned because it **can not** be processed by the Internal Revenue Service.

Effective January 1, 2010, all Plan Year 2009 and later Form 5500 and Form 5500-SF Annual Return/Report, as well as late and amended Annual Return/Reports **must** be submitted electronically via the ERISA Filing Acceptance System II (EFAST2), an all-electronic system.

### ***What You Need To Do***

You must file your 2009 Form 5500 or Form 5500-SF Return/Report electronically. You may file on-line, using EFAST2's web-based filing system, or you may file through an EFAST2-approved vendor. Detailed information on electronic filing is available at [www.efast.dol.gov](http://www.efast.dol.gov). For telephone assistance, call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278). The EFAST2 Help Line is available Monday through Friday from 8:00 am to 8:00 pm, Eastern Time.

### ***How To Get Help***

For more information on Form 5500 Series Return/Report electronic filing requirements, visit the DOL web site at [www.efast.dol.gov](http://www.efast.dol.gov) or call the EFAST2 Help Line at 1-866-GO-EFAST (1-866-463-3278).





January 7, 2019

Internal Revenue Service  
Ogden, UT 84201-0018

Re: Felix Nihamin & Associates PC  
401(K) Profit Sharing Plan & Trust  
Form: 5500SF  
Plan Year Ending: 12/31/2016



Dear Sir or Madam:

Please be advised that we are the accountants for the above referenced and it is in this capacity that I am corresponding. In response to your notice of December 3, 2018 (copy annexed hereto for your reference), we are enclosing the following:

- A) A copy of Federal Form 5500-SF to which your correspondence is referencing
- B) An Affidavit from Felix Nihamin

Kindly review the attached and update your records accordingly.

Sincerely,

Howard J. Mimnaugh, CPA  
Enclosures  
HJM/des

Via Certified Return Receipt #7015 3430 0001 1769 2821

221 Witherspoon Street  
Princeton, NJ 08542

609.683.0585  
fax: 609.683.0623



**Form 5500-SF**Department of the Treasury  
Internal Revenue ServiceDepartment 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**2016****This Form is Open to  
Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 03/15/2016

- A** This return/report is for: ☒ 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 one-participant plan ☐ a foreign plan
- B** This return/report is ☐ the first return/report ☒ the final return/report  
☐ an amended return/report ☒ a short plan year return/report (less than 12 months)
- C** Check box if filing under: ☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

#012

FEB 05 2019

Rec'd Entity

**Part II Basic Plan Information—enter all requested information****1a** Name of plan  
FELIX NIHAMIN & ASSOCIATES PC401(K) PROFIT SHARING PLAN & TRUST**2a** Plan sponsor's name (employer, if for a single-employer plan)  
Mailing address (include room, apt., suite no. and street, or P.O. Box)  
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)Felix Nihamin & Associates Pc31 W 34TH ST FL 7NEW YORK NY 10001-3031**3a** Plan administrator's name and address ☒ Same as Plan Sponsor.  
SAME**1b** Three-digit  
plan number  
(PN) ▶ 001**1c** Effective date of plan  
01/01/2003**2b** Employer Identification Number  
(EIN) 26-3863989**2c** Sponsor's telephone number  
(212)502-4868**2d** Business code (see instructions)541110**3b** Administrator's EIN**3c** Administrator's telephone number**4** If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.**a** Sponsor's name**4b** EIN**4c** PN

- |   |          |
|---|----------|
| <b>5a</b> Total number of participants at the beginning of the plan year .....  | <u>4</u> |
| <b>b</b> Total number of participants at the end of the plan year .....   | <u>0</u> |
| <b>c</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) ..... | <u>0</u> |
| <b>d(1)</b> Total number of active participants at the beginning of the plan year .....   | <u>4</u> |
| <b>d(2)</b> Total number of active participants at the end of the plan year .....   | <u>0</u> |
| <b>e</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....     | <u>0</u> |

**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.

SIGN HERE	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number



- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** 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.) ..... ☒ Yes ☐ 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.**
- c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

**Part III Financial Information**

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
<b>a</b> Total plan assets .....	<b>7a</b>	27796	0
<b>b</b> Total plan liabilities .....	<b>7b</b>	0	0
<b>c</b> Net plan assets (subtract line 7b from line 7a) .....	<b>7c</b>	27796	0

8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
<b>a</b> Contributions received or receivable from:			
(1) Employers .....	<b>8a(1)</b>	0	
(2) Participants .....	<b>8a(2)</b>	58	
(3) Others (including rollovers) .....	<b>8a(3)</b>	0	
<b>b</b> Other income (loss) .....	<b>8b</b>	-2091	
<b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....	<b>8c</b>		-2033
<b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) .....	<b>8d</b>	25698	
<b>e</b> Certain deemed and/or corrective distributions (see instructions) .....	<b>8e</b>	0	
<b>f</b> Administrative service providers (salaries, fees, commissions) .....	<b>8f</b>	65	
<b>g</b> Other expenses .....	<b>8g</b>	0	
<b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....	<b>8h</b>		25763
<b>i</b> Net income (loss) (subtract line 8h from line 8c) .....	<b>8i</b>		-27796
<b>j</b> Transfers to (from) the plan (see instructions) .....	<b>8j</b>	0	

**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:  
2E 2F 2G 2J 2T 3D

**b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

10 During the plan year:		Yes	No	N/A	Amount
<b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....	<b>10a</b>		X		
<b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....	<b>10b</b>		X		
<b>c</b> Was the plan covered by a fidelity bond? .....	<b>10c</b>	X			20000
<b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....	<b>10d</b>		X		
<b>e</b> 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.) .....	<b>10e</b>		X		
<b>f</b> Has the plan failed to provide any benefit when due under the plan? .....	<b>10f</b>		X		
<b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) .....	<b>10g</b>		X		
<b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....	<b>10h</b>		X		
<b>i</b> 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 .....	<b>10i</b>				



**Part VI Pension Funding Compliance**

<b>11</b>	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) .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<b>11a</b>	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 .....	<b>11a</b>
<b>12</b>	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .....	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)		
<b>a</b>	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	
<b>If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.</b>		
<b>b</b>	Enter the minimum required contribution for this plan year .....	<b>12b</b>
<b>c</b>	Enter the amount contributed by the employer to the plan for this plan year .....	<b>12c</b>
<b>d</b>	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) .....	<b>12d</b>
<b>e</b>	Will the minimum funding amount reported on line 12d be met by the funding deadline? .... <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A	

**Part VII Plan Terminations and Transfers of Assets**

<b>13a</b>	Has a resolution to terminate the plan been adopted in any plan year? .....	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year .....	<b>13a</b> 0
<b>b</b>	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>c</b>	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.)	
<b>13c(1)</b>	<b>13c(2)</b>	<b>13c(3)</b>
Name of plan(s):	EIN(s)	PN(s)

**Part VIII Trust Information**

<b>14a</b> Name of trust	<b>14b</b> Trust's EIN
<b>14c</b> Name of trustee or custodian	<b>14d</b> Trustee's or custodian's telephone number

**Part IX IRS Compliance Questions**

<b>15a</b> Is the plan a 401(k) plan? If "No," skip b. ....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>15b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....	<input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test <input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A
<b>16a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....	<input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A
<b>16b</b> Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>17a</b> 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 .....	
<b>17b</b> 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 .....	
<b>18</b> 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? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>19</b> Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No



STATE OF NEW JERSEY

ss:


COUNTY OF BERGEN

Felix Nihamin, swears under penalties of perjury as to the following:

1. My name is Felix Nihamin and I was the sole owner and shareholder of Felix Nihamin & Associates, P.C. ("FNA"), a New York Professional Corporation. FNA was a law firm that commenced operations in 2008.
2. On or about the end of March, 2016, I wound down my law practice and filed the appropriate documents to formerly liquidate/dissolve the corporation with New York City and New York State.
3. Throughout the firm's existence, payroll and all associated activities related to the services provided, were run through a third party service provider, Paychex. Part of Paychex's services included the preparation and filing of form 5500 since the inception of the plan in 2009. Paychex was also responsible for the preparation and filing of the final form 5500 once the firm ceased conducting business in 2016.
4. Only one of FNA's employees participated in the plan since its inception, Alisa Prazdnik. Ms. Prazdnik was the firm's bookkeeper and office manager. When the firm ceased operations, my understanding is that Ms. Prazdnik transferred her plan into a personal IRA.
5. I recently received the subject notice from the IRS advising of the missing form 5500 from 2016. I immediately contacted Paychex and was provided with a copy of the attached form, a true and correct copy of which is attached hereto and that I am resubmitting at the Treasury's request. My understanding this was filed in or about the time the firm was winding down, end of March, 2016.
6. My relationships with any and all FNA service providers ceased once the company stopped operations. I worked diligently to try and figure out what transpired regarding this issue, but note that from 2009 to 2015 there were no issues with the filing of form 5500. I can only assume that any potential issue with the form 5500 filing in 2016 may be attributed to the shut down of the business.
7. I trust you will find everything in order.

Sworn to before me this 2  
Day of January, 2019

  
NOTARY PUBLIC

  
Felix Nihamin

**SYEDA A MUZAHIR**  
Notary Public  
State of New Jersey  
My Commission Expires May 13, 2021



\*\* IF YOU HAVE ANY QUESTIONS, \*\*  
\*\* REFER TO THIS INFORMATION: \*\*  
NUMBER OF THIS NOTICE: CP-403  
DATE OF THIS NOTICE: 12-03-2018  
TAXPAYER IDENT. NUM: 26-3863989  
FORM: 5500SF PLAN #: 001  
PLAN YEAR ENDING: 12-31-2016

OGDEN UT 84201-0018

FELIX NIHAMIN & ASSOCIATES PC  
707 CINNAMON LN  
FRANKLIN LKS NJ 07417-2237070

#012

FEB 05 2019

Recv'd Entity

REQUEST FOR INFORMATION ABOUT YOUR FORM 5500 or FORM 5500-SF  
WRITTEN RESPONSE REQUIRED

Why Are You Getting This Notice?

We do not have a record of receiving your Form 5500SF information from the Department of Labor's (DOL) Employee Benefits Security Administration (EBSA) for the plan number and/or plan period ending indicated below:

Plan Number	Plan Period Ending
001	12-31-2016

What You Need To Do

We urge you to review the items below, complete the appropriate section of this notice and return it to us by 01-03-2019.

1. If you filed the return within the last four weeks and used the name, employer identification number (EIN) and plan number shown above, disregard this notice.
2. Complete Section I of this notice if you have already filed the return.
3. Complete Section I of this notice if you filed the return using an EIN, plan name, plan number, or plan year ending different from those shown above.
4. Complete Section II of this notice if you are not required to file for the plan number and/or plan year ending shown above.
5. If you are required to file a Form 5500 or Form 5500-SF electronically and you need more information, go to [www.efast.dol.gov](http://www.efast.dol.gov).
6. If you are required to file a Form 5500 and have not filed, you may be eligible to participate in the DOL Delinquent Filer Voluntary Compliance Program (DFVCP), which allows for substantially reduced EBSA penalties for delinquent filers and eliminates the IRS penalty. Information about the DFVCP is available on DOL's website, [www.dol.gov/ebsa](http://www.dol.gov/ebsa). If you are eligible for and have satisfied the requirements for participation in the DFVCP, check the box below and enter the date that you applied for participation in the DFVCP.

☐ DFVC Program      Date applied \_\_\_\_\_



NUMBER OF THIS NOTICE: CP-403  
DATE OF THIS NOTICE: 12-03-2018  
TAXPAYER IDENT. NUM: 26-3863989  
FORM: 5500SF PLAN #: 001  
PLAN YEAR ENDING: 12-31-2016

FELIX NIHAMIN & ASSOCIATES PC  
707 CINNAMON LN  
FRANKLIN LKS NJ 07417-2237070

### Penalties for not Filing

If you were required to file and failed to do so, you may be liable under DOL regulations for civil penalties of up to \$1,100 per day for each return/report, along with IRS penalties of \$25 per day (up to \$15,000).

### How to Get Forms, Instructions and Publications

Forms, instructions and publications are available on the IRS website at [www.irs.gov](http://www.irs.gov) or by calling the IRS Forms Distributions Center toll-free at 1-800-TAX-FORM (1-800-829-3676).

### How To Get Help

For more information about this notice, visit the Retirement Plans Community web page at [www.irs.gov/ep](http://www.irs.gov/ep), click on "EP FAQs" in the left navigational box and click on "Form 5500 Notices - CP 403/406" under Plan Operations or if you need additional information on whom should file, refer to Section I of the Form 5500 or Form 5500-SF instructions. If you do not find the information you need, call the IRS Help Line at 1-877-829-5500 (toll free).

### Response Due Date

Please send the information to us by 01-03-2019.

### How to Send the Information to Us

Depending on how you respond to this notice, send us the information using one of the following:

1. If you already filed, complete Section I of this notice and send it to the address located in the heading of this notice or fax it to us at 855-214-7520.
2. If you are not required to file, complete Section II of this notice and send it to the address located in the heading of this notice or fax it to us at 855-214-7520.
3. If you are responding to this notice for multiple Plans, please complete the applicable sections for each plan as indicated above.



NUMBER OF THIS NOTICE: CP-403  
 DATE OF THIS NOTICE: 12-03-2018  
 TAXPAYER IDENT. NUM: 26-3863989  
 FORM: 5500SF PLAN #: 001  
 PLAN YEAR ENDING: 12-31-2016

FELIX NIHAMIN & ASSOCIATES PC  
 707 CINNAMON LN  
 FRANKLIN LKS NJ 07417-2237070

000376

COMPLETE AND RETURN WITH YOUR REPLY

Section I

Enter the information exactly as shown on the form filed with EBSA.

Name and address as shown on the form

Employer Identification  
 Number (EIN)

Felix Nihamin & Associates PC  
 401(k) Plan Profits Sharing Plan: Trust

26-3863989

Plan Year Ending 3/15/2016

Date filed with EBSA and Acknowledgement Plan Number

(Final Return)

ON OR ABOUT April 2016

Section II

Not Required to file

Please check the box that applies to you, a form was not filed because:

- ☐ Plan in question is a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) that involves SIMPLE IRAs.
- ☐ Plan in question is a Simplified Employee Pension (SEP).
- ☐ Plan was terminated or merged into a new plan. You must still file a "Final" return showing zero end-of-year assets, zero participants, and mark "the final return filed for the plan" box in part 1 of the form.
- ☐ Other: \_\_\_\_\_

Section III

Reason for not filing on time

Explain why you did not file on time: