Form 5500

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

Part I	Annual Report Id	entification Information						
For calenda	ar plan year 2018 or fisc	al plan year beginning 01/01/2018	and ending 12/31/2018					
A This retu	urn/report is for:	a multiemployer plan	a multiple-employer plan (Filers checking this participating employer information in accordan			ns.)		
		X a single-employer plan	a DFE (specify)					
B This retu	urn/report is:	the first return/report	the final return/report					
		an amended return/report	a short plan year return/report (less than 12 m	onths))			
C If the pla	C If the plan is a collectively-bargained plan, check here							
D Check b	ox if filing under:	Form 5558	automatic extension	the	e DFVC program			
		special extension (enter descript	ion)					
Part II	Part II Basic Plan Information—enter all requested information							
1a Name of	of plan	401K PROFIT SHARING PLN		1b	Three-digit plan number (PN) ▶	003		
		1c	Effective date of pla 01/01/2013	an				
Mailing City or	ponsor's name (employe address (include room, town, state or province,	2b	2b Employer Identification Number (EIN) 11-3181634					
FREDERIC	Z. KONIGSBERG, PC			2c	Plan Sponsor's tele number 516-741-4700	phone		
150 WALNU ROSLYN, N			ALNUT DRIVE NHAUPPAUGE, NY 11576	2d	Business code (see instructions) 541110	9		

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 accompanying schedules, statements and attachments, 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	Filed with authorized/valid electronic signature. Signature of plan administrator	05/02/2019 Date	FREDERIC Z. KONIGSBERG Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	05/02/2019	FREDERIC Z. KONIGSBERG
SIGN HERE	Signature of employer/plan sponsor Signature of DFE	Date	Enter name of individual signing as employer or plan sponsor Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2018) v. 171027 Form 5500 (2018) Page **2 3a** Plan administrator's name and address X Same as Plan Sponsor

3a	Plan administrator's name and address X Same as Plan Sponsor			3b Administrator's EIN		
				3c Administrator number	's telephone	
4	If the name and/or EIN of the plan sponsor or the plan name has changed sir enter the plan sponsor's name, EIN, the plan name and the plan number from			4b EIN		
a C	Sponsor's name Plan Name			4d PN		
5	Total number of participants at the beginning of the plan year			5	3	
6	Number of participants as of the end of the plan year unless otherwise stated 6a(2), 6b, 6c, and 6d).	d (welfare plan	s complete only lines 6a(1),			
a(1) Total number of active participants at the beginning of the plan year			6a(1)	3	
a(2) Total number of active participants at the end of the plan year			6a(2)	3	
b	Retired or separated participants receiving benefits			. 6b	0	
С	Other retired or separated participants entitled to future benefits			. 6c	0	
d	Subtotal. Add lines 6a(2), 6b, and 6c			. 6d	3	
е	Deceased participants whose beneficiaries are receiving or are entitled to rec	ceive benefits.		. 6e	0	
f	Total. Add lines 6d and 6e			. 6f	3	
g	Number of participants with account balances as of the end of the plan year (complete this item)			. 6g	3	
h	Number of participants who terminated employment during the plan year with less than 100% vested			. 6h	0	
7	Enter the total number of employers obligated to contribute to the plan (only r		,	. 7		
b	If the plan provides pension benefits, enter the applicable pension feature course 2E 2G 2J 2T 3D If the plan provides welfare benefits, enter the applicable welfare feature code.	les from the Lis	st of Plan Characteristics Code	s in the instructions		
9 а	Plan funding arrangement (check all that apply) (1) Insurance	9b Plan be (1)	enefit arrangement (check all th	at apply)		
	(2) Code section 412(e)(3) insurance contracts	(2)	Code section 412(e)(3)	insurance contract	S	
	(3) X Trust	(3)	X Trust			
40	(4) General assets of the sponsor	(4)	General assets of the s	•		
10	Check all applicable boxes in 10a and 10b to indicate which schedules are at			ber attached. (See	instructions)	
а	Pension Schedules		al Schedules			
	(1) R (Retirement Plan Information)	(1)	H (Financial Inform	,	.\	
	(2) MB (Multiemployer Defined Benefit Plan and Certain Money	(2)	<u> </u>	mation – Small Plar	1)	
	Purchase Plan Actuarial Information) - signed by the plan actuary	(3)	A (Insurance Info	,		
		(4) (5)	H	ing Plan Informatio	n)	
	(3) SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(5) (6)		saction Schedules)		
		` ,	_	,		

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Form 5500 (2018)

Receipt Confirmation Code_

SCHEDULE I (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Financial Information—Small Plan

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

File as an attachment to Form 5500.

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Pension Benefit Guaranty Corporation	
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018	and ending 12/31/2018
A Name of plan	B Three-digit
FREDERIC Z. KONIGSBERG, PC 401K PROFIT SHARING PLN	plan number (PN) • 003
C Plan sponsor's name as shown on line 2a of Form 5500	D Employer Identification Number (EIN)
FREDERIC Z. KONIGSBERG, PC	11-3181634

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I Small Plan Financial Information

Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. Include all income and expenses of the plan including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar.

1	Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
а	Total plan assets	1a	5065301	6485342
b	Total plan liabilities	1b	0	0
С	Net plan assets (subtract line 1b from line 1a)	1c	5065301	6485342
2	Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
а	Contributions received or receivable:			
	(1) Employers	2a(1)	28375	
	(2) Participants	2a(2)	49000	
	(3) Others (including rollovers)	2a(3)	31625	
b	Noncash contributions	2b		
С	Other income	2c	1324441	
d	Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c)	2d		1433441
е	Benefits paid (including direct rollovers)	2e	13400	
f	Corrective distributions (see instructions)	2f		
g	Certain deemed distributions of participant loans (see instructions)	2g		
h	Administrative service providers (salaries, fees, and commissions)	2h		
i	Other expenses	2i		
j	Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		13400
k	Net income (loss) (subtract line 2j from line 2d)	2k		1420041
	Transfers to (from) the plan (see instructions)	21		

3 Specific Assets: If the plan held assets at any time during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.

			Yes	No	Amount
а	Partnership/joint venture interests	3a		X	
b	Employer real property	3b		Χ	
С	Real estate (other than employer real property)	3с		X	
d	Employer securities	3d		X	
е	Participant loans	3e		X	
f	Loans (other than to participants)	3f	X		330000
g	Tangible personal property	3g		X	

Schedule I	(Form	5500)	2018

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Pa	art II Compliance Questions						
4	During the plan year:		Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X			
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.	4b		X			
С	Were any leases to which the plan was a party in default or classified during the year as uncollectible?	4c		X			
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)	4d		X			
е	Was the plan covered by a fidelity bond?	4e	X				500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X			
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X			
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X			
İ	Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?	4i		X			
j	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4j		X			
k	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	4k	X				
ı	Has the plan failed to provide any benefit when due under the plan?	41		Χ			
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X			
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3	4n					
5a	Has a resolution to terminate the plan been adopted during the plan year or any prior plan year If "Yes," enter the amount of any plan assets that reverted to the employer this year	ar?	Ye	s X No) 		
	If, during this plan year, any assets or liabilities were transferred from this plan to another plantransferred. (See instructions.)	(s), ide	entify the	e plan(s) to w	hich assets or liabiliti	es were
	5b(1) Name of plan(s)					5b(2) EIN(s)	5b(3) PN(s)
	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERI ff "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for the			21.)?	[t determined. ee instructions.)

SCHEDULE R (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation adula is required to be filed under costings 104 and 1005 of the

This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

Retirement Plan Information

File as an attachment to Form 5500.

OMB No. 1210-0110

2018

This Form is Open to Public Inspection.

For	calendar	plan year 2018 or fiscal plan year beginning 01/01/2018 and en	nding	12/31/	2018		
A١	Name of pla		В	Three-digit plan numb (PN)		003	
<u> </u>	lon onone	or's name as shown on line 2a of Form 5500	D	Employer	dontifica	ation Number (EII	NI)
		. KONIGSBERG, PC				ation Number (En	IN)
				11-318163	4		
_	2011	Distributions					
	Part I	Distributions					
AII	reterence	s to distributions relate only to payments of benefits during the plan year.					
1		ue of distributions paid in property other than in cash or the forms of property specified in the		1			0
2		e EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during who paid the greatest dollar amounts of benefits):	ng th	e year (if mo	re than	two, enter EINs	of the two
	EIN(s):	46-1102045					
	. ,						
	Profit-sr	naring plans, ESOPs, and stock bonus plans, skip line 3.					
3		of participants (living or deceased) whose benefits were distributed in a single sum, during the	plan	3			0
P	Part II	Funding Information (If the plan is not subject to the minimum funding requirements ERISA section 302, skip this Part.)	of se	ction 412 of	the Inte	ernal Revenue Co	ode or
4	Is the plan	n administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?			Yes	No	N/A
•		an is a defined benefit plan, go to line 8.					ш
_	•						
5		er of the minimum funding standard for a prior year is being amortized in this		5		V	
	-	r, see instructions and enter the date of the ruling letter granting the waiver. Date: Month			•	Year -	
_	-	ompleted line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the rem		ter of this s	cneaui	е.	
6		r the minimum required contribution for this plan year (include any prior year accumulated fund	-	6a			
	defic	ciency not waived)					
	b Ente	r the amount contributed by the employer to the plan for this plan year		6b			
	C Subt	ract the amount in line 6b from the amount in line 6a. Enter the result					
	(ente	er a minus sign to the left of a negative amount)		6с			
	If you co	ompleted line 6c, skip lines 8 and 9.					
7	Will the m	ninimum funding amount reported on line 6c be met by the funding deadline?			Yes	No	N/A
8	If a chan	ige in actuarial cost method was made for this plan year pursuant to a revenue procedure or of	ther				
		providing automatic approval for the change or a class ruling letter, does the plan sponsor or			Yes	□ No	N/A
	administ	rator agree with the change?		Ц			
Р		A					
	art III	Amendments					
9		a defined benefit pension plan, were any amendments adopted during this plan					
_	If this is a	a defined benefit pension plan, were any amendments adopted during this plan tincreased or decreased the value of benefits? If yes, check the appropriate	200	Прес		☐ Roth	
9	If this is a year that box. If no	a defined benefit pension plan, were any amendments adopted during this plan tincreased or decreased the value of benefits? If yes, check the appropriate p, check the "No" box		Decr		Both	☐ No
9	If this is a	a defined benefit pension plan, were any amendments adopted during this plan tincreased or decreased the value of benefits? If yes, check the appropriate					
9	If this is a year that box. If no art IV	a defined benefit pension plan, were any amendments adopted during this plan tincreased or decreased the value of benefits? If yes, check the appropriate p, check the "No" box	7) of	the Internal I	Revenu	e Code, skip this	
9 P 10	If this is a year that box. If no wart IV	a defined benefit pension plan, were any amendments adopted during this plan tincreased or decreased the value of benefits? If yes, check the appropriate on check the "No" box	7) of t	the Internal I	Revenu	e Code, skip this	Part.
9 P	If this is a year that box. If no wart IV Were un	a defined benefit pension plan, were any amendments adopted during this plan increased or decreased the value of benefits? If yes, check the appropriate p, check the "No" box	7) of a	the Internal I	Revenu	e Code, skip this	Part. No No
9 P 10	If this is a year that box. If no lart IV Were un a Doe b If the	a defined benefit pension plan, were any amendments adopted during this plan tincreased or decreased the value of benefits? If yes, check the appropriate co, check the "No" box	7) of ay an	the Internal I y exempt loa	Revenue	e Code, skip this	Part.

Pa	Part V Additional Information for Multiemployer Defined Benefit Pension Plans								
		r the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in							
		ars). See instructions. Complete as many entries as needed to report all applicable employers.							
	а	Name of contributing employer							
	b	EIN C Dollar amount contributed by employer							
	d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year							
	е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	а	Name of contributing employer							
	b	EIN C Dollar amount contributed by employer							
	d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year							
	е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	a	Name of contributing employer							
	b	EIN C Dollar amount contributed by employer							
	d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year							
	е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	_	Name of contribution ampleyor							
	a b	Name of contributing employer EIN C Dollar amount contributed by employer							
	d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year Year							
	e	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	а	Name of contributing employer							
	b	EIN C Dollar amount contributed by employer							
	d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year							
	е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):							
	а	Name of contributing employer							
	b	EIN C Dollar amount contributed by employer							
	d	Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month Day Year							
	е	Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).) (1) Contribution rate (in dollars and cents) (2) Base unit measure: Hourly Weekly Unit of production Other (specify):							

Pad	е	3

14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:			
	a The current year	14a		
	b The plan year immediately preceding the current plan year	14b		
	C The second preceding plan year	14c		
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:			
	a The corresponding number for the plan year immediately preceding the current plan year	15a		
	b The corresponding number for the second preceding plan year	15b		
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:			
	a Enter the number of employers who withdrew during the preceding plan year	16a		
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b		
17	17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.			
Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans				
18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment			
19	If the total number of participants is 1,000 or more, complete lines (a) through (c) a			