Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Short Form Annual Return/Report of Small Employee **Benefit Plan**

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to **Public Inspection**

	ort Identification Information								
For calendar plan year 2018 c	or fiscal plan year beginning 01/01/2	2018	and ending 12/	/31/2018					
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 retur	n/report (less than 12 mo	onths)					
C Check box if filing under:	Form 5558	automatic extension		DFVC prog	ram				
	special extension (enter desc	ription)							
Part II Basic Plan Ir	nformation—enter all requested in	formation							
1a Name of plan	•			1b Three-di	git				
•	PROFIT SHARING PLAN & TRUST			plan nun					
				1c Effective	e date of plan 01/01/2005				
2a Plan sponsor's name (em	pployer, if for a single-employer plan)			2b Employe	r Identification Number				
Mailing address (include i	room, apt., suite no. and street, or P.C vince, country, and ZIP or foreign post			(EIN) 51-0333303					
JP ASSOCIATES INC	Thice, country, and Zir or foreign posi	tal code (il loreign, see inst	ructions)	2c Sponsor's telephone number 516-659-5890					
				2d Business	s code (see instructions)				
284 EAST CHESTER STREET VALLEY STREAM, NY 11580					611000				
VALLET STREAM, NT 11300									
3a Plan administrator's name	e and address X Same as Plan Spo	nsor		3b Administ	rator's FIN				
ou i lan daminionator o name	Jana dadress A came as rian ope	11001.		OD / tarrillino					
				3c Administrator's telephone number					
	f the plan sponsor or the plan name h		•	4b EIN					
this plan, enter the plan s a Sponsor's name	sponsor's name, EIN, the plan name a	and the plan number from t		4d PN					
C Plan Name									
5a Total number of participa	ants at the beginning of the plan year.			5a	9				
b Total number of participants at the end of the plan year				5b	5				
	rith account balances as of the end of			5c	5				
d(1) Total number of active participants at the beginning of the plan year				5d(1)	5				
d(2) Total number of active participants at the end of the plan year				5d(2)	0				
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested				5e	0				
	ate or incomplete filing of this retur								
	d other penalties set forth in the instru d and signed by an enrolled actuary, a omplete.								
	zed/valid electronic signature.	06/12/2019	JANIE FEINBERG						
HERE Signature of pla	n administrator	Date	Enter name of individu	al signing as p	olan administrator				
SIGN									
HERE Signature of em	ployer/plan sponsor	Date	Enter name of individua	vidual signing as employer or plan sponsor					

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under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)		6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)						. X Ye	s No	
If you answerded "No" to other line & or line bb, the plan cannot use Form 5300-SF and must instead use Form 5300. C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?	b	b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)					X Ye	s \square No		
Part III Financial Information Financial Information		·					о <u>П</u>			
Part III Financial Information (a) Beginning of Year (b) End of Year a Total plan assets and Liabilities 7a 193976 102003 b Total plan liabilities 7b 193976 102003 c Not plan assets (subtract line 7b from line 7a) 7c 193976 102003 d Contributions received or receivable from: (b) End of Year (a) Amount (b) Total a Contributions received or receivable from: (1) Employers 8a(1) (2) Participants 8a(2) 4793 d) Others (including rollovers) 8a(3) (2) Participants 8a(3) 4954 d) Dother income (loss) 8a(3) 8a(3) 8b 8954 d) Dother income (dad lines 8a(1), 8a(2), 8a(3), and 8b) 8c 44161 d) Benefits paid (including direct rollovers and insurance premiums 6a 67592 e) Certain deemed and/or corrective distributions (see instructions) 8a 87592 e) Certain deemed and/or corrective distributions (see instructions) 8b 87592 e) Certain deemed and/or corrective distributions (see instructions) 8a 8a 8a 8a 8a 8a 8a 8	С	If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No Not determined						ermined		
7 Plan Assets and Liabilities 7 Plan Assets		If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year						(See instr	uctions.)	
7 Plan Assets and Liabilities 7 Plan Assets	Pa	rt III Financial Information								
a Total plan assets	7			(a) Beginning	of Year			(b) En	d of Year	
C Net plan assets (subtract line 7b from line 7a). 8 Income, Expenses, and Transfers for this Plan Year Contributions received or receivable from: (1) Employers. (2) Participants. (3) Others (including rollovers). 8a(2) (3) Others (including rollovers). 8a(3) (3) Other (including rollovers). 8a(3) (4) Separation (including rollovers). 8a(3) (5) Other income (loss). 8b (7) Again (including rollovers). 8c (6) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). 8c (7) Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). 8c (8) Separation (including rollovers). 8d (9) Other expenses. 8d (9) Other expenses. 8d (1) Total expenses (add lines 8d, 8e, 8f, and 8g).	а	Total plan assets	7a	` '						
8 Income, Expenses, and Transfers for this Plan Year (a) Amount (b) Total a Contributions received or receivable from: (1) Employers 8a(1) (2) Participants. 8a(2) 4793 (3) Others (including rollovers). 8a(3) b Other income (loss). 8b - 8954 C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). 8b - 8954 C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). 8c - 4161 d Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d - 87592 e Certain deemed and/or corrective distributions (see instructions). 8e f Administrative service providers (salaries, fees, commissions). 8f - 220 g Other expenses. 8g h Total expenses (add lines 8d, 8e, 8f, and 8g). 8h - 87812 i Net income (loss) (subtract line 8h from line 8c). 8l - 91973 j Transfers to (from) the plan (see instructions). 8j Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable verifare feature codes from the List of Plan Characteristic Codes in the instructions: 2b If the plan provides verifare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: 2b If the plan provides verifare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: 2c 2F 2G 2J 2T 3D D Uring the plan year: a 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 Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.). 10b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions for 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 Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insura		·	7b							
a Contributions received or receivable from: (1) Employers (2) Participants	С	Net plan assets (subtract line 7b from line 7a)	7c	19	193976		102003			
(2) Participants	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	it			(b)	Total	
(2) Participants	а		0-(4)							
(3) Others (including rollovers)					4702					
b Other income (loss)		•			4793					
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		· · · · · · · · · · · · · · · · · · ·			-8054					
d Benefits paid (including direct rollovers and insurance premiums to provide benefits). e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8f g Other expenses 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h i Net income (loss) (subtract line 8h from line 8c) 8i j Transfers to (from) the plan (see instructions) 8j 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: a 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) 10a b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.). c Was the plan covered by a fidelity bond? 10c d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10c e 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) 10g y Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g y Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g if 10h was answered "Yes," check the box if you either provided the required notice or one of the		· /			-8954			4161		
e Certain deemed and/or corrective distributions (see instructions) 8e f Administrative service providers (salaries, fees, commissions) 8e g Other expenses 8g h Total expenses (add lines 8d, 8e, 8f, and 8g) 8h sterincome (loss) (subtract line 8h from line 8c) 8i let income (loss) (subtract line 8h from line 8c) 8j g 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 If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions: Part IV Compliance Questions 10 During the plan year: a 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) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a) 10b X c Was the plan covered by a fidelity bond? 10c X 20000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10d X e 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) 10g X g Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10d X g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X 10g X 2056 h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 250.01-3.) 10h X			00				-4101			
f Administrative service providers (salaries, fees, commissions)			8d		87592					
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions) \dots	8e							
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f		220					
i Net income (loss) (subtract line 8h from line 8c) 8i -91973 j Transfers to (from) the plan (see instructions) 8j 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: a 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) 10a X b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) 10b X c Was the plan covered by a fidelity bond? 10c X 20000 d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? 10d Available of the plan's fidelity bond; 10d X e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) 10e X g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g X 2056 h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h X	g	Other expenses	8g							
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Part IV Plan Characteristics	<u>_i</u>							-91973		
9a	J	Transfers to (from) the plan (see instructions)	8j							
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described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)						Yes	No		Amount	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	а	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction	102		X			
reported on line 10a.)	b	•								
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused 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.) • Has the plan failed to provide any benefit when due under the plan? • Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) • If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) • If 10h was answered "Yes," check the box if you either provided the required notice or one of the					10b		X			
by fraud or dishonesty?	C				10c	X			20	000
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	d				10d		X			
f Has the plan failed to provide any benefit when due under the plan?	е									
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)					10e		X			
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	f						Х			
2520.101-3.)							056			
				X						
	i				10i					

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Part	VI Pension Funding Compliance			
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete (Form 5500) and line 11a below)			Yes No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a		
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or se ERISA?		f	Yes 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, granting the waiver	and enter Da		of the letter ruling Year
lf y	you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.			
b	Enter the minimum required contribution for this plan year	12b		
С	Enter the amount contributed by the employer to the plan for this plan year	12c		
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d		
е	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No N/A
Part '	VII Plan Terminations and Transfers of Assets			
13a	Has a resolution to terminate the plan been adopted in any plan year?		Yes	s X No
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a		
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under control of the PBGC?	he		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 which assets or liabilities were transferred. (See instructions.)	n(s) to		
1	3c(1) Name of plan(s):	(2) EIN(s)		13c(3) PN(s)