For	rm 5500-SF	Short Form Annu	oyee	OMB Nos. 1210-011 1210-008					
	rtment of the Treasury nal Revenue Service	This form is required to be file	d 4065 of the Employee Re	etirement	2018				
	epartment of Labor enefits Security Administration	Income Security Act of 1974		This Form is Open to					
Pension Be	n Benefit Guaranty Corporation ► Complete all entries in accordance with the instructions to the Form 5500-SF.								
Part I		Identification Information			10.1.10.0.10				
For calend	ar plan year 2018 or f	iscal plan year beginning 01/01/2			/31/2018	ving this hav must attach a			
A This ret	turn/report is for:	X a single-employer plan	list of participating e	plan (not multiemployer) (F employer information in acc		-			
B This ret	urn/report is	a one-participant plan	a foreign plan						
D mister		the first return/report	the final return/repor						
		an amended return/report	a short plan year ret	urn/report (less than 12 mc	onths)				
C Check	box if filing under:	Form 5558	automatic extension	n [DFVC p	rogram			
		special extension (enter desc	ription)						
Part II	Basic Plan Info	ormation—enter all requested in	formation						
1a Name					1b Three	e-digit number			
MICHAEL S	. FREEDUS, DDS, P.	C. PROFIT SHARING PLAN			(PN)				
					1c Effec	tive date of plan			
			0	01/01/2014					
		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.0	D. Box)		20 Empl (EIN)	oyer Identification Number 14-1597742			
	town, state or provine FREEDUS, DDS, P.	ce, country, and ZIP or foreign post C.	al code (if foreign, see in:	structions)	```	nsor's telephone number 607-432-3564			
					2d Business code (see instructions)				
53 CHESTN ONEONTA,					621210				
UNLOWIA,	11113020								
3a Plan a	dministrator's name a	nd address 🛛 Same as Plan Spo	nsor.		3b Administrator's EIN				
					3c Administrator's telephone number				
4 If the r	name and/or EIN of th	e plan sponsor or the plan name h	as changed since the last	t return/report filed for	4b EIN				
•		onsor's name, EIN, the plan name a	and the plan number from	the last return/report.	4d PN				
C Plan N	or's name Jame				4U PN				
• • • •									
5a Total	number of participants	s at the beginning of the plan year.			5a	7			
		s at the end of the plan year			5b	6			
		account balances as of the end of			5c	6			
d(1) Tot	al number of active pa	articipants at the beginning of the p	lan year		5d(1)	6			
d(2) Tot	al number of active pa	articipants at the end of the plan ye	ar		5d(2)	6			
e Number of participants who terminated employment during the plan year with accrued benefits that were less					5e	0			
Caution: A	than 100% vested Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.								
Under pena SB or Sche	alties of perjury and o edule MB completed a	ther penalties set forth in the instru and signed by an enrolled actuary, a	ctions, I declare that I have	ve examined this return/rep	oort, includi	ng, if applicable, a Schedule			
SIGN	true, correct, and corr Filed with authorized	nplete. J/valid electronic signature.	06/21/2019	MICHAEL S. FREEDU	8 DD8				
HERE	Signature of plan a	C C	Date	Enter name of individu		as nlan administrator			
SIGN	· ·	d/valid electronic signature.	06/21/2019	MICHAEL S. FREEDU		as plan aunimistratul			
SIGN HERE		Ŭ				as amployor or plan approx			
For Paperw	Signature of emplo	oyer/plan sponsor ce, see the Instructions for Form 550	Date		iai signing i	as employer or plan sponsor Form 5500-SF (2018)			

v.171027

 6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) inder 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. c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? [Yes]No 								
If "Yes" is checked, enter the My PA	confirmation number from the PBGC pr	emium filing for this plan year	(See instructions.)					
Part III Financial Information								
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year					
a Total plan assets		287954	307708					
b Total plan liabilities		0	0					
C Net plan assets (subtract line 7b from	line 7a) 7c	287954	307708					

	· • ·•· · · · · · · · · · · · · · · · ·			
С	Net plan assets (subtract line 7b from line 7a)	7c	287954	307708
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
а	Contributions received or receivable from: (1) Employers	8a(1)	55869	
	(2) Participants	8a(2)	0	
	(3) Others (including rollovers)	8a(3)	0	
b	Other income (loss)	8b	-17977	
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		37892
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	16251	
e	Certain deemed and/or corrective distributions (see instructions)	8e	0	
f	Administrative service providers (salaries, fees, commissions)	8f	1887	
g	Other expenses	8g	0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		18138
i	Net income (loss) (subtract line 8h from line 8c)	8i		19754
j	Transfers to (from) the plan (see instructions)	8j	0	
Pa	rt IV Plan Characteristics			

i ui		
		plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
	ZA	2E 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	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? (See instructions and DOL's Voluntary Fiduciary Correction Program) 10a		х	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		Х	
С	Was the plan covered by a fidelity bond?		Х	
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		х	
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.)		x	
f	Has the plan failed to provide any benefit when due under the plan? 10f		Х	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10g		Х	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) 10h		Х	
i	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			

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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 Schedule SB (Form 5500) and line 11a below)							
11a	Ent	er 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 section 302 of ERISA?								X No
а	a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver							
lf	you o	completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line	13.		-			
b	Ente	r the minimum required contribution for this plan year		12b				
С	Ente	r the amount contributed by the employer to the plan for this plan year		12c				
d		tract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the ative 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?			Ye	s X	No	
	lf "Y	es," 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 N	0
С		luring this plan year, any assets or liabilities were transferred from this plan to another plan(s), ident ch assets or liabilities were transferred. (See instructions.)	tify the plan(s)	to				
1	3c(1) Name of plan(s):	13c(2)	EIN(s)		13	:(3) PN	۱(s)

Form 5500-SF	/ee	OMB Nos. 1210-0110 1210-0089								
Department of the Treasury Internal Revenue Service	This form is required to be filed	Benefit Plan d under sections 104	and 4065 of the Employe	e -	2018					
Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Income Security Act o the Interne	of 1974 (ERISA), and al Revenue Code (the	section 6057(b) and 6058 e Code).	B(a) of -	This Form is Open to Public Inspection					
· · ·	 Complete all entries in accord lentification Information 	dance with the instru	uctions to the Form 550	0-SF.	· · · · · · · · · · · · · · · · · · ·					
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 12/31/2018										
					ecking this box must attach					
A This return/report is for:	a one-participant plan	a list of participating a foreign plan the final return/report	employer information in a	accordanc	ecking this box must attach e with the form instructions.)					
. L	an amended return/report	a snort plan year rett	urn/report (less than 12 m	ionths)						
C Check box if filing under:		automatic extension			DFVC program					
()=17,55(19-53)	special extension (enter description									
	nation enter all requested inforr	mation		· · ·	····					
1a Name of plan Michael S. Freedus, 1	DDS, P.C. Profit Sharing	Plan		pla (Pl	ree-digit n number N) ► 002 ective date of plan					
				6	/01/2014					
2a Plan sponsor's name (employe Mailing Address (include room, City or town, state or province	er, if for a single-employer plan) , apt., suite no. and street, or P.O. Bo country, and ZIP or foreign postal co	DX)	structions)		ployer Identification Number N) 14-1597742					
Michael S. Freedus, I		de (il loreign, see ins	structions)	2c Sponsor's telephone number (607) 432-3564						
53 Chestnut Street				2d Business code (see instructions) 621210						
US Oneonta NY 13820										
	address X Same as Plan Sponsor	r		3b Adı	ministrator's EIN					
				3c Adı	ministrator's telephone number					
4 If the name and/or EIN of the p this plan, enter the plan sponse	olan sponsor or the plan name has ch or's name, EIN, the plan name and th	anged since the last	return/report filed for	4b EIN						
a Sponsor's name			no not return report.	4d PN						
C Plan Name				40 PN						
5a Total number of participants at	the beginning of the plan year			5a	7					
	the end of the plan year			5b	6					
	count balances as of the end of the pl			5c	6					
d(1) Total number of active partici	ipants at the beginning of the plan yea	ar		5d(1)	6					
d(2) Total number of active partici	ipants at the end of the plan year	******		5d(2)	6					
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested					0					
Caution: A penalty for the late or	incomplete filing of this return/rep	ort will be assessed	d unless reasonable cau	use is est	ablished.					
Under penalties of perjury and othe	r penalties set forth in the instructions I signed by an enrolled actuary, as we	s, I declare that I have	e examined this return/re	port, inclu	ding, if applicable, a Schedule					
SIGN // ichael	Muedu	61419	Michael S. Freed	lus, DD	s					
HERE Signature of plan admini		Date	Enter name of individua							
	Allee Alla	6-14-16	Michael S. Freed							

SIGN	0 1 1 1	Michael D. Fleedus, DDS
HERE Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
For Paperwork Reduction Act Notice, see the instructions for	Form 5500-SF (2	

6a Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)

b Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA)

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XYes No

	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 in	surance p	rogram (see ERISA section	on 40	21)?	<i></i>	🗌 Yes	No Not determine		
	If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this year (See instructions.)									
P	art III Financial Information									
7	Plan Assets and Liabilities		(a) Beginning o	f Yea	r	1		(b) End of Year		
а	Total plan assets	7a	28	37,9	54			307,708		
b	Total plan liabilities	7b			0			0		
С	Net plan assets (subtract line 7b from line 7a)	7c	28	37,9	54			307,708		
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount					(b) Total		
a	Contributions received or receivable from: (1) Employers	8a(1)	5	55,8	69					
	(2) Participants	8a(2)		_	0					
	(3) Others (including rollovers)	8a(3)			0					
b	Other income (loss)	8b	(17	7,97	7)					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c					*******	37,892		
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d]	16,251						
e	Certain deemed and/or corrective distributions (see instructions)	8e			0	19009				
f	Administrative service providers (salaries, fees, commissions)	8f	1,8							
g	Other expenses	8g			0					
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h				99 14		18,138		
_i	Net income (loss) (subtract line 8h from line 8c)	8i						19,754		
j	Transfers to (from) the plan (see instructions)	8j			0					
Pa	art IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension fe 2A 2E 3D	eature cod	es from the List of Plan C	harac	terist	ic Coc	les in th	e instructions:		
b	b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:									
Pa	art V Compliance Questions									
<u>10</u>	During the plan year:				Yes	No	N/A	Amount		
а	Was there a failure to transmit to the plan any participant contribut	tions withi	n the time period							
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vo	oluntary Fie	duciary Correction							
	Program)			10a		x	- Alexandre	1		
t	 Were there any nonexempt transactions with any party-in-interest reported on line 10a.) 			10b		x				
		****				·				

С	Was the plan covered by a fidelity bond?	10c	х	11.425 258-33	
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		
е	Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	10e	x		
f	Has the plan failed to provide any benefit when due under the plan?	10f	x		
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	x		
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	x		
i	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	10i			

Form 5500-SF 2018

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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 an (Form 5500 and line 11a below)	1 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule S (Form 5500 and line 11a below)						
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 section 302 of ERISA?							
a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see granting the waiver	Month	nd enter Day		of the le Year	tter ruli	ng	
If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line							
b Enter the minimum required contribution for this plan year		12b					
c Enter the amount contributed by the employer to the plan for the plan year	c Enter the amount contributed by the employer to the plan for the plan year						
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to t negative amount)	12d						
e 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	XN	10		
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 brocontrol of the PBGC?			□ Y	es 🗵] No		
C If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), ide which assets or liabilities were transferred. (See instructions.)	entify the plan(s) to					
13c(1) Name of plan(s):	13c(2) El	N(s)		13c(3) PN(s)		
		•	-				