## Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

Department of Labor

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

This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and 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

Part I		Identification Information										
For calend	lar plan year 2018 or fi	scal plan year beginning 01/01/2	2018	and ending 1	2/31/2018							
<b>A</b> 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>b</b> This ret	urn/report is	the first return/report	the final return/report									
		an amended return/report	a short plan year retu	urn/report (less than 12 months)								
C Check	box if filing under:	X Form 5558	automatic extension		DFVC progra	m						
		special extension (enter desc	. ,									
Part II		ormation—enter all requested in	formation		T							
1a Name WAPNER, M	•	FAS PROFIT SHARING PLAN AN	ID TRUST		1b Three-digi plan numb (PN) ▶							
					1c Effective of	date of plan 01/01/1985						
		oyer, if for a single-employer plan)	D. David			Identification Number						
	`	m, apt., suite no. and street, or P.0 ce, country, and ZIP or foreign pos	,	structions)	(EIN)	14-1536951						
-	OPLOVITZ & FUTERI		(	,		telephone number 45-331-0100						
					2d Business	code (see instructions)						
PO BOX 326 KINGSTON,					541110							
KINGOTON,	141 12402											
3a Plan a	administrator's name a	nd address X Same as Plan Spo	nsor.		<b>3b</b> Administra	ator's EIN						
					3c Administra	ator's talanhana number						
					3C Administra	ator's telephone number						
		e plan sponsor or the plan name honsor's name, EIN, the plan name			4b EIN							
	sor's name	insor's name, Em, the plan name	and the plan humber hom	the last return/report.	4d PN							
C Plan N												
		at the beginning of the plan year.			. 5a	5						
		at the end of the plan year			. 5b	5						
		account balances as of the end of			5c							
<b>d(1)</b> Tot	al number of active pa	articipants at the beginning of the p	lan year		. 5d(1)							
		articipants at the end of the plan ye			. 5d(2) 3							
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested					<b>5e</b> 0							
Caution: A	A penalty for the late	or incomplete filing of this retur	n/report will be assesse	d unless reasonable ca								
SB or Scho		ther penalties set forth in the instru nd signed by an enrolled actuary, plete.										
SIGN		/valid electronic signature.	07/15/2019	JOSHUA KOPLOVITZ	Z							
HERE	Signature of plan a	administrator	Date	Enter name of individ	lual signing as pla	an administrator						
SIGN												
HERE	Signature of emplo	over/plan sponsor	Date	employer or plan sponsor								

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c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)?		Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.)  Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)  If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.							X Yes	
7 Plan Assets and Liabilities 7 Plan Assets and Liabilities 7 Plan Assets 4 Place 1 Pl	С						_			
a Total plan assets	Pa	rt III Financial Information	-							
D Total plan labilities	7	Plan Assets and Liabilities		(a) Beginning (	of Year			(b) End	l of Year	
C Net plan assets (subtract line 7b from line 7a)	а	Total plan assets	7a	109	92793				979417	
8 income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers)	b	Total plan liabilities	7b		0		0			
a Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) (3) Others (including rollovers) (4) Employers (5) Other income (loss) (6) Other income (loss) (6) Other income (loss) (6) Other income (loss) (7) Other income (loss) (8) Others (including rollovers) (8) Other income (loss) (8) Other expenses (loss) (8) Other exp	<u> </u>	Net plan assets (subtract line 7b from line 7a)	7c	109	92793		979417			
(1) Employers	8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	ıt			(b)	Total	
(3) Others (including rollovers)	a		8a(1)		0					
b Other income (loss) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) C C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions (see instructions) C C Entain deemed and/or corrective distributions with any party-in-interest? (Do not include transactions reported on line 10a). C During the plan prear: D During the plan year: D Entain C C Entain distributions with any party-in-interest? (Do not include transactions reported on line 10a). D During the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? D During the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? D During the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? D During the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? D During the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? D During the plan have a lo		(2) Participants	8a(2)		0					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)		(3) Others (including rollovers)	8a(3)		0	_				
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	b	Other income (loss)	8b	7	51672					
e Certain deemed and/or corrective distributions (see instructions) 8e 0 0   f Administrative service providers (salaries, fees, commissions) 8f 10321   g Other expenses			8c						-51672	
f Administrative service providers (salaries, fees, commissions)	d	, , ,	8d		51383					
g Other expenses	<u>e</u>	Certain deemed and/or corrective distributions (see instructions) $\dots$	8e		0					
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f	,	10321					
i Net income (loss) (subtract line 8h from line 8c)	g	Other expenses	8g		0					
Transfers to (from) the plan (see instructions)	<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						61704	
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:  2A 2E 2F 2G 2R 2T 3B 3D 3H  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)  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?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  d 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  10e X  10f X	<u>   i                                 </u>		8i						-113376	
Part V   Compliance Questions		Transfers to (from) the plan (see instructions)	8j	8j 0						
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	Pai	t IV Plan Characteristics								
Part V Compliance Questions  10 During the plan year: Yes No Amount  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 140000  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.) 10e X  f Has the plan failed to provide any benefit when due under the plan? 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	9a		feature co	des from the List of Plant	an Cha	racteri	stic Co	odes in the ins	tructions:	
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)  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?  d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?  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.)  f Has the plan failed to provide any benefit when due under the plan?  g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)  h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  10h X	b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	les from the List of Pla	n Chara	acteris	tic Cod	des in the inst	ructions:	
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)	Par	t V Compliance Questions								
described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10	During the plan year:				Yes	No		Amount	
reported on line 10a.)	a	described in 29 CFR 2510.3-102? (See instructions and DOL's V	oluntary F	iduciary Correction	10a		X			
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	b	, , ,	•		10b		X			
by fraud or dishonesty?	С	Was the plan covered by a fidelity bond?			10c	X			1400	00
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.)	d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused			10d		X			
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	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			10e		Х			
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)  i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	f	Has the plan failed to provide any benefit when due under the plan?			10f		X			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the	<u> </u>	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)			10g		Х			
· · · · · · · · · · · · · · · · · · ·	h	2520.101-3.)	· ·····		10h		Χ			
	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 section 302 of ERISA?						
	(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		e of the letter ruling Year		
lf y	ou 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?		Ye	s 🔀 No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a				
<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?						
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	<b>3c(1)</b> Name of plan(s):	(2) EIN(s)	)	<b>13c(3)</b> PN(s)		

## Form 5500-SF

Department of the Treasury Internal i evenue Service

Depart nent of Labor Employee Beneli s Security Administration Pension Benef Guaranty Corporation

16 (pegg 15 To8 2 Ct + 394-6 400)

## 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** 

Part I / Innual Report Identification									
For calendar   lan year 2018 or fiscal plan year be	eginning 01/01/2018		and ending 12/	31/2018					
A This return freport 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.)									
B This return report is	cipant plan	a foreign plan							
the first retu	· · ·	the final return/report							
an amende	d return/report	a short plan year retui	n/report (less than 12 m	nonths)					
C Check box if filing under:		automatic extension		DFVC program	n				
	ension (enter descript		<del></del>						
Part II Basic Plan Information—ent	er all requested infor	mation		T					
1a Name of plan WAPNER, KOPLOVITZ & FUTERFAS PROFIT SI	HARING PLAN AND	TRUST		1b Three-digit plan numb (PN) ▶					
				1c Effective d 01/01/198					
2a Plan spor sor's name (employer, if for a single Mailing a: dress (include room, apt., suite no.	and street, or P.O. B			2b Employer I (EIN) 14-1	dentification Number				
City or to in, state or province, country, and a WAPNER, KOF LOVITZ & FUTERFAS	ZIP or foreign postal o	code (if foreign, see inst	ructions)	2c Sponsor's	telephorie number 845) 331-0100				
					ode (see instructions)				
PO BOX 3268				541110					
KINGSTON, Nº 12402									
3a Plan administrator's name and address 🗓 S	ame as Plan Sponso	or.		3b Administrat	or's EIN				
				3c Administrat	or's telephone number				
4 If the name and/or EIN of the plan sponsor o this plan, enter the plan sponsor's name, EIN	•	•	•	4b EIN					
a Sponsor': name	v, the plan hame and	the plan number from t	no last returnireport.	4d PN					
C Plan Nar e									
5a Total number of participants at the beginning	of the plan year			5a	.5				
<b>b</b> Total number of participants at the end of the	plan year			5b	5				
C Number of participants with account balance complete this item)			·	5c	5				
d(1) Total rumber of active participants at the l	peginning of the plan	year		5d(1)	4				
d(2) Total umber of active participants at the				5d(2)	3				
e Number of participants who terminated emp than 101% vested				5e	0				
Caution: A penalty for the late or incomplete fi	ling of this return/re	port will be assessed	uniess reasonable car						
Under penalti is of perjury and other penalties set SB or Schedi. e MB completed and signed by an belief, it is truly correct, and complete.									
sign 7. Col X	<del></del>	7/15/19	Joshua Koplovitz						
HERE gnature of plan administrator	>	Date	Enter name of individ	ual signing as plar	n administrator				
SIGN									
ignature of employer/plan sponse		Date	Enter name of individ	ual signing as em	ployer or plan sponsor Form 5500-SF (2018)				

6a	Were all of the plan's assets during the plan year invested in eligib	 ole assets?	(See instructions.)				<del>_</del>	X Ye	s No
	Are you calming a waiver of the annual examination and report of								
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility		•					X Ye	s [] No
	If you an swered "No" to either line 6a or line 6b, the plan cann					_		<b>—</b>	
С	If the plan is a defined benefit plan, is it covered under the PBGC in					_		☐ Not det	
	If "Yes" is checked, enter the My PAA confirmation number from the	ne PBGC pr	emium filing for this p	olan yea	ar			(See instr	uctions.)
Pa	rt III   Financial Information								
7	Plan Ass: ts and Liabilities		(a) Beginning	of Yea	, $\neg$		(b) End	d of Year	
<u>,</u>	Total plan assets	7a	(a) Deginning	10927			(5) 211	9794	17
_ <u>u</u>		7b			0				0
	Net plan assets (subtract line 7b from line 7a)	7c		10927	<del>-</del> +			9794	
8		ALTE	/a) Amazu		+		(b)		
a	Income, Expenses, and Transfers for this Plan Year  Contributions received or receivable from:	. IA A	(a) Amour	11		V 1785	(D)	Total	
	(1) Emp oyers	8a(1)			0			A KANA	i.c. d
	(2) Part :ipants	8a(2)			0				
	(3) Othe s (including rollovers)				0	7 7 Km-,/8	Statute and an arrangement		304
	Other income (loss)	8b		-516	72	- 1			
					+			-516	72
_	Total inc me (add lines 8a(1), 8a(2), 8a(3), and 8b)  Benefits   aid (including direct rollovers and insurance premiums	8c				25,	5K - T - T		-
u	to provid: benefits)	8d		513	83		1. 35-31. 85 - 26 - 1		
е	Certain c emed and/or corrective distributions (see instructions)	8e			0	¥ 40			
f	Administrative service providers (salaries, fees, commissions)	8f		103	21				4
	Other ex; enses	8g			0	. ***	·, ·:::;	4.0	
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					", (	617	04
<del>-</del>		-	· · · · · · · · · · · · · · · · · · ·		• •			-1133	
<del>-</del>	Net income (loss) (subtract line 8h from line 8c)	8i	<u> </u>		$\overline{}$		100	-1100	70
		8 <u>j</u>			0	· · · · ·	4.		Yes
	rt IV   Filan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2A ::E 2F 2G 2R 2T 3B 3D 3H	feature cod	es from the List of Pl	an Cha	racteri	stic Co	des in the ins	tructions:	
	If the plan provides welfare benefits, enter the applicable welfare for	eature code	e from the List of Dia	n Char	actoric	tic Coc	les in the instr	uctions:	
D	in the pian provides wehare benefits, enter the applicable wehare in	eature code	s iioiii tile List oi Fia	n Chan	acteris	iic Coc	ies iii uie iiisu	uctions.	
Par	t V Compliance Questions								
10	During he plan year:				Yes	No		Amount	
	Was there a failure to transmit to the plan any participant contribu	tions within	the time period			.,,		Ailouit	
_	described in 29 CFR 2510.3-102? (See instructions and DOL's V					х			
	Program)			10a	<u> </u>				
b	Were there any nonexempt transactions with any party-in-interest					x			
	reporte 1 on line 10a.)	···· <u>····</u>		10b					
	Was ti e plan covered by a fidelity bond?			10c	Х				140000
d	Did the plan have a loss, whether or not reimbursed by the plan's by frau I or dishonesty?			10d		x			
е	Were any fees or commissions paid to any brokers, agents, or oth carrier insurance service, or other organization that provides som	e or all of th	ne benefits under	10e		x			
f	· · · · · · · · · · · · · · · · · · ·	a i? (See instructions.)				х			_
g	Did the plan have any participant loans? (If "Yes," enter amount as	s of vear-en	d.)	10f 10g		х			
	If this is an individual account plan, was there a blackout period? (			iug					.,
	2520.1 )1-3.)			10h		Х			
Ì	If 10h area answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	•		10i					7. 3 0 m 0 m

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**b** 

Part	VI Pe	nsion Funding Compliance						
11		lefined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete 00) and line 11a below)	Sche	dule S	В	[	Ye	s 🛛 No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40							
12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA?  (If "Yes, ' complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)						[	Ye	s 🛛 No
	granting	r of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, he waiver	and	enter Da		of the Ye		uling
If	you com	leted line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.						
b	Enter the	ninimum required contribution for this plan year		12b				
c	Enter the	amount contributed by the employer to the plan for this plan year		12c				
d		the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a amount)		12d				
е	Will the	ninimum funding amount reported on line 12d be met by the funding deadline?			Yes	No		N/A
Part	VII PI	in Terminations and Transfers of Assets						
13a	Has a re	olution to terminate the plan been adopted in any plan year?			Yes	×	No	
	If "Yes,"	enter the amount of any plan assets that reverted to the employer this year		13a				
b		the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the PBGC?	he		[	Yes	×	No
С		this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the planests or liabilities were transferred. (See instructions.)	(s) 1	to				
1	3c(1) Na	ne of plan(s):	(2)	EIN(s)		13	c(3) F	N(s)
			-					