Form 5500-SF

Department of the Treasury Internal Revenue Service

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**

Parti	Annual Repor	t identification information									
For calend	ar plan year 2018 or	fiscal plan year beginning 01/01/	2018	and ending 12	/31/2018						
A This re	turn/report is for:	X a single-employer plan	a multiple-employer pl list of participating en	an (not multiemployer) (F	_						
D. Tri		a one-participant plan	a foreign plan								
B This ret	urn/report is	X the first return/report	the final return/report								
		an amended return/report	a short plan year retur	n/report (less than 12 mo	2 months)						
C Check	box if filing under:	X Form 5558	automatic extension	[DFVC progra	am					
		special extension (enter desc	ription)								
Part II	Basic Plan Inf	ormation—enter all requested in	formation								
1a Name	of plan				1b Three-dig	ıit					
	•	ITAL PC DEFINED BENEFIT PLAN	J		plan num						
					(PN) •	001					
					1c Effective	date of plan					
						01/01/2011					
		oyer, if for a single-employer plan)			2b Employer	Identification Number					
		om, apt., suite no. and street, or P.0			(EIN)	27-4843941					
		ce, country, and ZIP or foreign pos	tal code (if foreign, see inst	ructions)	2c Sponsor's	s telephone number					
PRESTIGET	FIFTH AVENUE DEN	ITAL PC				18-781-9922					
					2d Business	code (see instructions)					
	OTH STREET, SUITE	406				621210					
NEW YORK	, NY 10016										
3a Plan a	idministrator's name a	and address 🔀 Same as Plan Spo	nsor.		3b Administra	ator's EIN					
				-	30 Administr	estar'a talanhana numbar					
					3C Administr	ator's telephone number					
		ne plan sponsor or the plan name h onsor's name, EIN, the plan name :			4b EIN						
	sor's name	orisor s hame, Env, the plan hame	and the plan number nom t	ne last return/report.	4d PN						
C Plan N											
• Hall	v anic										
5a Total	number of participant	s at the beginning of the plan year.			5a	1					
b Total	number of participant	s at the end of the plan year			5b	2					
		account balances as of the end of			5c						
	,	articipants at the beginning of the p			5d(1)	1					
` '	•	articipants at the end of the plan ye	•	F	5d(2)	2					
		o terminated employment during th			5e	0					
than	100% vested										
		e or incomplete filing of this return other penalties set forth in the instru									
SB or Sche		and signed by an enrolled actuary,									
SIGN		d/valid electronic signature.	08/23/2019	YELENA SIMKHA							
HERE	Signature of plan	administrator	Date	Enter name of individu	ual signing as pl	an administrator					
SIGN											
HERE	Signature of empl	oyer/plan sponsor	Date	Enter name of individu	ual signing as er	mployer or plan sponsor					

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Part III Financial Information Financial Information Part III Financial Information	
7 Plan Assets and Liabilities	See instructions.)
a Total plan assets	
b Total plan liabilities	Year
C Net plan assets (subtract line 7b from line 7a)	359208
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers. 8a(1) 43211 (2) Participants. 8a(2) 0 (3) Others (including rollovers). 8a(3) 0 b Other income (loss). 5: C Total income (loss). 8b 10385 C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). 8c C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b). 8c C Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d C Benefits paid (including direct rollovers and insurance premiums to provide benefits). 8d C 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)	0
a Contributions received or receivable from: (1) Employers	359208
(2) Participants	al
(3) Others (including rollovers)	
b Other income (loss)	
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	
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	53576
f Administrative service providers (salaries, fees, commissions)	
g Other expenses	
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 instruction 1A 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) 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.) 100 X	
i Net income (loss) (subtract line 8h from line 8c)	_
Part IV Plan Characteristics	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 instruction 1A 3D 15 If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions 16 If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions within the List of Plan Characteristic Codes in the instructions of Plan Characteristic Codes in the instructions and Douring the plan year: 18 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 DoU's Voluntary Fiduciary Correction Program)	53576
If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instruction In the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions	
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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)	ctions:
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)	ions:
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)	
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 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	nount
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? 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.) The street plan failed to provide any benefit when due under the plan? 10b X 10c X 10d X	
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? • 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.) • The street of the plan failed to provide any benefit when due under the plan? • The street of the plan failed to provide any benefit when due under the plan? • The street of the plan failed to provide any benefit when due under the plan?	
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.)	
	4407
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.)	
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 Sche (Form 5500) and line 11a below)		B 	X Yes	s No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a			0
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?			Ye	s 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, and granting the waiver			of the letter r _ Year	uling
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	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 the control of the PBGC?			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(s) which assets or liabilities were transferred. (See instructions.)	to			
1	3c(1) Name of plan(s): 13c(2)	EIN(s)		13c(3) F	PN(s)

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service Department of Labor

Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2018

OMB No. 1210-0110

This Form is Open to Public Inspection

	r chalon be	shellt Guaranty Gorph	oration	File as	an attac	hment to Form	5500 or	5500-SF.			
Fo	r calendar _l	plan year 2018	or fiscal plan	year beginning 0	1/01/2018	8		and endin	g 12/3	31/2018	
		f amounts to n									
			000 will be as	ssessed for late filing o	f this repo	ort unless reasor	nable caus	se is established	d.		
	Name of plant		IE DENTAL E	PC DEFINED BENEFIT	E DL AN			B Three-dig	,		
	PRESTIGE	FIFITAVENC	JE DENTAL F	O DEFINED BENEFI	PLAN			plan num	ber (PN) •	001
С	Plan spons	or's name as sl	hown on line	2a of Form 5500 or 550	00-SF			D Employer	Identific	ation Number (F	=IN)
	•	FIFTH AVENU							27-484	•	,
					_	4					
Ε.	Type of plan	n: X Single	Multiple-A	Multiple-B		F Prior year pla	an size: 🗴	100 or fewer	101-	500 More th	nan 500
F	Part I	Basic Infori	mation			1	<u> </u>			<u> </u>	
1		e valuation date		Month 01 E	Day01	Year <u>20</u>	018				
2	Assets:	o valuation date	·•	World L		rear <u></u>					
_		t value							2a		305632
	_								2b		305632
3		target/participa					(1) N	Number of		sted Funding	(3) Total Funding
	. unung	targovpartiolpa	ant ocant broa				par	rticipants	. ,	Target	Target
	a For ref	tired participant	s and benefic	ciaries receiving payme	nt			0		0	0
	b For ter	rminated vested	d participants					0		0	0
	C For ac	tive participants	3					2		285114	285439
	d Total.							2		285114	285439
4	If the pla	ın is in at-risk st	atus, check th	he box and complete li	nes (a) ar	nd (b)		1			
	a Fundir	ng target disreg	arding prescr	ibed at-risk assumptior	າຣ				4a		
		0 0 0	٠.	sumptions, but disrega					4b		
				nsecutive years and di							
5	Effective	interest rate							5		5.34 %
6									6		24084
Sta	•	Enrolled Actua	•	ed in this schedule and accom	nonvina och	adulas atataments ar	d attachman	sta if any is complete	and accur	roto. Each proporibos	d accumption was applied in
	accordance wi	ith applicable law an	d regulations. In n	ny opinion, each other assump xperience under the plan.							
		oner my best estimat	e or articipated e.	xperience under the plan.							
	SIGN									00/00/00	
	HERE		0:							08/06/201	9
			Sigi	nature of actuary						Date	4
J	OHN GARI	IGLIANO	T					_	M4	17-0363	
	ODECTIII	LL C DENICION		print name of actuary					IVIOST	recent enrollme	
_	OREST HI	LLS PENSION	SERVICES	Firm name					lanhana	631-870-68	
		HOLLOW RD.		Firm name				re	ieprione	number (includ	ling area code)
Λ	MELVILLE,	NY 11747									
								<u> </u>			
			Ac	ddress of the firm							
If the	e actuary ha	as not fully refle	ected any regi	ulation or ruling promul	gated und	der the statute ir	completi	ing this schedule	e, check	the box and se	е

Page 2	2 -	1
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Schedule SB (Form 5500) 2018	Page 2 - 1	

Part II Beginning of Year Carryover and Prefunding Balances					lances							
							(a) C	arryover balance)	(b) F	refundir	g balance
7		•	0 , ,		able adjustments (line 13 fron	•			0			0
8				•	nding requirement (line 35 fro				0			0
9	Amount r	emaining	g (line 7 minus line	8)					0			0
10	Interest of	n line 9 ເ	using prior year's	actual retu	rn of <u>3.37</u> %				0			0
11	Prior yea	r's exces	s contributions to	be added	to prefunding balance:							
	a Preser	nt value o	f excess contribut	ions (line 3	88a from prior year)							40429
					over line 38b from prior year interest rate of5.72 %							2313
	` '		•	•	edule SB, using prior year's a							2010
C Total available at beginning of current plan year to add to prefunding balance							42742					
d Portion of (c) to be added to prefunding balance								0				
12	Other red	ductions i	n balances due to	elections	or deemed elections				0			0
					line 10 + line 11d – line 12)				0			0
	art III		ding Percenta	`	,	l.			<u> </u>			
											14	107.07%
)						15	107.07%
	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement								16	112.79%		
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage							17	%				
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls						J.	
18					ar by employer(s) and employ							
(1)	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) Dat (MM-DD-Y		(b) Amount p employer	-	(c	Amour (emplo	nt paid by vees
,	1/30/2018	•	. ,	42716	. ,	,	,	1 7	. ,			
0	8/23/2018	}		495								
Totals ► 18(b) 43211 18(c)							0					
19		•	•		uctions for small plan with a v			ı ı				
	_				num required contributions fro			-	19a			0
b Contributions made to avoid restrictions adjusted to valuation date							0					
					red contribution for current yea	r adjusted to v	aluation d	ate	19c			41215
20	-		tions and liquidity		a prior vace?							Vac V N
			_		e prior year?							Yes X No
			·		installments for the current ye		timely ma	anner?				Yes No
	C If line	20a is "Ye	es," see instructio	ns and con	nplete the following table as a		blo -l	100"				
		(1) 1st	<u> </u>		Liquidity shortfall as of end (2) 2nd	or quarter of		year 3rd			(4) 4th	
		. ,			. ,		(-)				. ,	
				i								

Б	art V	Accumpti	one Used to Date	rmino Eundi	ng Target and Targ	not Normal Cos	•	
21	Discount	-	ons osed to Dete	illille Fullul	ing ranger and rang	get Normal Cos	<u>. </u>	
21		ent rates:	1st segment:		2nd segment:	3rd segm	ent:	
	a oogiii	on rates.	3.70%		5.21%		4 %	N/A, full yield curve used
	b Applic	able month (er	nter code)				21b	0
22	Weighted	d average retire	ement age				22	62
23	Mortality	table(s) (see	instructions) Prior re	egulation:	Prescribed - comb	ined Prescr	ibed - separa	te Substitute
			Curren	t regulation:	Prescribed - comb	ined Prescr	ibed - separa	te Substitute
Pa	art VI	Miscellane						
				ed actuarial assu	imptions for the current p	lan vear? If "Ves " s	ee instruction	s regarding required
		-				-		
25	Has a me	ethod change l	been made for the curr	ent plan year? It	f "Yes," see instructions r	egarding required at	tachment	Yes X No
26	Is the pla	n required to p	provide a Schedule of A	Active Participant	ts? If "Yes," see instruction	ons regarding requir	ed attachmer	nt
27		•	alternative funding rule		ole code and see instructi	ons regarding	27	
P	art VII	Reconcilia	ation of Unpaid N	linimum Rec	uired Contribution	s For Prior Yea	rs	
28	Unpaid n	ninimum requir	red contributions for all	prior years			28	0
29				•	nimum required contribut		L 23	0
30	Remainir	ng amount of u	ınpaid minimum require	ed contributions ((line 28 minus line 29)		30	0
Pa	art VIII	Minimum	Required Contrib	oution For C	urrent Year			
31	Target n	ormal cost and	d excess assets (see in	structions):				
	a Target	normal cost (li	ne 6)				31a	24084
	b Excess	assets, if app	licable, but not greater	than line 31a			31b	20193
32	Amortiza	tion installmen	nts:			Outstanding E	Balance	Installment
							0	0
							0	0
33					e of the ruling letter granting the waived amount		33	
34	Total fun	ding requireme	ent before reflecting ca	rryover/prefundir	ng balances (lines 31a - 3	31b + 32a + 32b - 33) 34	3891
				C	Carryover balance	Prefunding b	alance	Total balance
35			se to offset funding		0		0	0
36	Additiona	al cash require	ment (line 34 minus lin	e 35)			36	3891
37					for current year adjusted	`	1 3/	41215
38	Present	alue of exces	s contributions for curre	ent year (see ins	tructions)		1	
	a Total (e	excess, if any,	of line 37 over line 36)				38a	37324
	b Portion	included in lir	ne 38a attributable to u	se of prefunding	and funding standard car	ryover balances	38b	
39	Unpaid n	ninimum requir	red contribution for cur	rent year (excess	s, if any, of line 36 over lin	ne 37)	39	0
40	Unpaid n	ninimum requir	red contributions for all	years			40	0
Pa	rt IX	Pension	Funding Relief U	nder Pensior	n Relief Act of 2010	(See Instruction	ons)	
41	If an elec	tion was made	to use PRA 2010 fund	ling relief for this	plan:			-
	a Schedu	ule elected						2 plus 7 years 15 years
	b Eligible	plan year(s) f	for which the election in	n line 41a was m	ade			008

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**

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> 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

		t Identification Informat	ion		10.047				
For calend	dar plan year 2018 or	fiscal plan year beginning	01/01/2018	and ending	12/31/				
A This re	eturn/report is for:	a single-employer plan	list of participating	r plan (not multiemployer employer information in					
D Thin see	turnirana tin	a one-participant plan	a foreign plan						
D I his rei	turn/report is	X the first return/report	the final return/repo	ort de la company					
		an amended return/report	a short plan year re	turn/report (less than 12	months)				
C Check	box if filing under;	X Form 5558	automatic extension	ın	DFVC program	n			
	~	special extension (enter d	lescription)						
Part II		ormation—enter all requeste	d information		-	1864			
1a Name	'				1b Three-digit plan number				
	-	nue Dental PC Defin	ed		(PN)	001			
Beneri	t Plan				1c Effective da 01/01/2				
		loyer, if for a single-employer pla				Jentification Number			
		om, apt., suite no. and street, or ace, country, and ZIP or foreign p nue Derital PC		nstructions)	(EIN)27-4				
Presti	ge Fifth Aver	we Dental PC			2C Sponsors (718) 78	elephone number 31-9922			
						ode (see instructions)			
110 Ea	st 40th Stree	et, Suite 406							
Education of the second	New York NY 10016					621210			
3a Plan a	administrator's name a	and address 🛛 Same as Plan S	Sponsor.		3b Administrate	ors EIN			
		ne plan spynsor of the plan nam							
	ran, enter the plan spr		e has changed since the las		4b EIN				
	sor's name	onsor's name, EIN, the plan nam			4b EIN 4d PN				
c Plan N									
and the same of th	Name	onsor's name, EIN, the plan nam	ne and the plan number from	n the last return/report.	4d PN	-			
5a Total	Name number of participants	onsor's name, EIN, the plan names	ne and the plan number from	n the last return/report.	4d PN	1			
5a Total b Total c Numb	Name number of participants number of participants per of participants with	onsor's name, EIN, the plan names at the beginning of the plan yes at the end of the plan year	ne and the plan number from	n the last return/report.	4d PN				
5a Total b Total c Numb	number of participants number of participants number of participants with lete this item)	s at the beginning of the plan yes at the end of the plan year	ne and the plan number from	n the last return/report.	4d PN 5a 5b 5c	4			
5a Total b Total c Numb comp d(1) Total	number of participants number of participants over of participants with alote this item)	s at the beginning of the plan yes at the end of the plan year	ne and the plan number from	n the last return/report.	4d PN 5a 5b 5c 5d(1)	1 2			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numb than	number of participants number of participants with lete this item)	s at the beginning of the plan yes at the end of the plan year account balances as of the end articipants at the beginning of the articipants at the end of the plan of the plan of the plan of the plan of the minated employment during	d of the plan year (only define plan year	ed contribution plans benefits that were less	4d PN 5a 5b 5c 5d(1) 5d(2) 5e	1 2			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numb than Caution: A	number of participants per of participants per of participants with lele this item)	s at the beginning of the plan yes at the end of the plan year account balances as of the end articipants at the beginning of the articipants at the end of the plan of terminated employment during or incomplete filling of this re-	ne and the plan number from the plan year (only defin the plan year (only defin to year	ed contribution plans benefits that were less	4d PN 5a 5b 5c 5d(1) 5d(2) 5e	1 2 2 2			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numb than Caution: A Under pens	number of participants number of participants per of participants with determination of active participants who all number of active participants who 100% vested	s at the beginning of the plan yes at the end of the plan year	of the plan year (only define plan year	ed contribution plans benefits that were less	4d PN 5a 5b 5c 5d(1) 5d(2) 5e use is established	nolicable a Schodula			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numb than Caution: A Under pen SB or Sche belief, it is	number of participants number of participants per of participants with alete this item)	s at the beginning of the plan yes at the end of the plan year	of the plan year (only define plan year	ed contribution plans benefits that were less ed unless reasonable contribution of this return/reportersion	4d PN 5a 5b 5c 5d(1) 5d(2) 5e suse is established eport, including, if all rid, and to the best of	nolicable a Schodula			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numt than Caution: A Under pen SB or Sche beltef, it is	number of participants over of participants over of participants with allele this item)	s at the beginning of the plan yes at the end of the plan year account balances as of the end articipants at the beginning of the plan to terminated employment during or Incomplete filling of this return the penalties set forth in the instant signed by an enrolled actuarisate.	d of the plan year (only define plan year	ed contribution plans benefits that were less ed unless reasonable contribution of this return/reporters of this return	4d PN 5a 5b 5c 5d(1) 5d(2) 5e use is established eport, including, if and to the best of	pplicable, a Schedule f my knowledge and			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numt than Caution: A Under pen SB or Sche belief, it is SIGN HERE	number of participants number of participants with elete this item)	s at the beginning of the plan yes at the end of the plan year account balances as of the end articipants at the beginning of the plan to terminated employment during or Incomplete filling of this return the penalties set forth in the instant signed by an enrolled actuarisate.	d of the plan year (only defining the plan year	ed contribution plans benefits that were less ed unless reasonable or ve examined this return/report version of this return/report	4d PN 5a 5b 5c 5d(1) 5d(2) 5e use is established eport, including, if and to the best of	pplicable, a Schedule f my knowledge and			
5a Total b Total c Numb comp d(1) Tot d(2) Tot e Numb than Caution: A Under pens SB or Sche belief, it is SIGN HERE SIGN HERE	number of participants number of participants vier of participants with determined the participants who all number of active participants who 100% vested	s at the beginning of the plan yes at the end of the plan year account balances as of the end articipants at the beginning of the plan to terminated employment during or Incomplete filling of this return the penalties set forth in the instant signed by an enrolled actuarisate.	d of the plan year (only define plan year	ed contribution plans benefits that were less ed unless reasonable contribution of this return/reporters of this return	4d PN 5a 5b 5c 5d(1) 5d(2) 5e use is established eport, including, if a and to the best of the dual signing as plan	pplicable, a Schedule f my knowledge and			

Form	5500-SF	(2018

Page 2

6a b	Were all of the plan's assets during the plan year invested in eligible. Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility	an indeper	dent qualified public	accoun	tant (I	QPA)			res No
	If you answered "No" to either line 6a or line 6b, the plan canr If the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from the plan is a defined benefit plan, is it covered under the PBGC in If "Yes" is checked, enter the My PAA confirmation number from the plan is a defined benefit plan.	nsurance p	rogram (see ERISA s	ection 4	1021)?	· [Yes X No		determined structions.)
Pa	rt III Financial Information								
7_	Plan Assets and Liabilities		(a) Beginning				(b) En	d of Year	
	Total plan assets	7a		305,	_				359,208
	Total plan liabilities	7b		005	0				(
	Net plan assets (subtract line 7b from line 7a)	7с		305,	632				359,208
8	Income, Expenses, and Transfers for this Plan Year		(a) Amour	nt	_		(b)	Total	
а	Contributions received or receivable from: (1) Employers	8a(1)		43,	211				
-	(2) Participants			,	0	-			
-		8a(2)			0				
	(3) Others (including rollovers) Other income (loss)			10,		-			
		8b		107	505				53,576
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8c 8d							33,34
е	Certain deemed and/or corrective distributions (see instructions)	8e						71 1 2	
f	Administrative service providers (salaries, fees, commissions)	8f							
g	Other expenses	8g						110	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							(
	Net income (loss) (subtract line 8h from line 8c)	8i							53,576
	Transfers to (from) the plan (see instructions)	8j				T		TETT	
Par	t IV Plan Characteristics	<u> </u>							
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of PI	an Cha	racteri	stic Co	odes in the ins	tructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature code	es from the List of Pla	n Char	acteris	tic Cod	les in the instr	ructions:	
Par	t V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а 	Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary Fi	duciary Correction	10a		х			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	? (Do not i	nclude transactions	10b		х			
C	Was the plan covered by a fidelity bond?			10c		Х			
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?			10d		Х			
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	e or all of t	he benefits under	10e	х				4,407
f	Has the plan failed to provide any benefit when due under the plan	n?		10f		Х			
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	nd.)	10g		Х			
	If this is an individual account plan, was there a blackout period? (2520.101-3.)			10h					
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10			10i					

		Form 5500-SF (2018) Page 3-							
Part	VI	Pension Funding Compliance							
11		his a defined benefit plan subject to minimum funding requirements? (If "Yes," see instruction rm 5500) and line 11a below)				3B		X	es No
11a	Ent	ter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) lir	ne 40		. 11a				(
12	ERI	this a defined contribution plan subject to the minimum funding requirements of section 412 of ISA?	of the (Code or section	on 302 c	ıf		Y	es 🏻 No
a		waiver of the minimum funding standard for a prior year is being amortized in this plan year, nting the waiver.			nd enter Da		of t	he lette Year	ruling
If	you (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				
c	Ente	r the amount contributed by the employer to the plan for this plan year			12c				
d		otract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign ative amount)		left of a	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	s a resolution to terminate the plan been adopted in any plan year?				Ye	5	X N)
	If "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	No
С	lf, d	luring this plan year, any assets or liabilities were transferred from this plan to another plan(s ch assets or liabilities were transferred. (See instructions.)							
1	3c(1) Name of plan(s):		13c(2) EIN(s)			13c(3)	PN(s)

13c(3) PN(s)

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan **Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

2018

OMB No. 1210-0110

This Form is Open to Public Inspection

File as an attachment to Form				
For calendar plan year 2018 or fiscal plan year beginning 01/01/2018	and endir	g	12/3	1/2018
Round off amounts to nearest dollar.				
▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reason	onable cause is establishe	d.		
A Name of plan	B Three-di	git		
Prestige Fifth Avenue Dental PC Defined Benefit Plan	plan nun	nber (PN)		001
penetic rian				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employer	Identificati	ion Number (I	=IKI)
Prestige Fifth Avenue Dental PC	Linployer	Identinoati	ion iaminei (i	_114)
	27-484	3941		
E Type of plan: X Single Multiple-A Multiple-B F Prior year p	lan size: X 100 or fewer	101-50	00 More th	nan 500
			NOIGE	1000
Part I Basic Information 1 Enter the valuation date: Month 1 Day 1 Year	2018			
1 Enter the valuation date: Month 1 Day 1 Year 2 Assets:				
a Market value		. 2a		305,632
-				
b Actuarial value		. 2b	al Emple	305,632
3 Funding target/participant count breakdown	(1) Number of participants		ed Funding arget	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	. 0		0	0
b For terminated vested participants	. 0		0	0
C For active participants	. 2	2	285,114	285,439
d Total	. 2		285,114	285,439
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)			300,111	2007100
a Funding target disregarding prescribed at-risk assumptions		4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for pl				
at-risk status for fewer than five consecutive years and disregarding loading factor		4b		
5 Effective interest rate		5		5.34%
6 Target normal cost		6		24,084
Statement by Enrolled Actuary		-		
To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements a accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into ac	nd attachments, if any, is complete	e and accurate	e. Each prescribed	assumption was applied in
combination, offer my best estimate of anticipated experience under the plan.	obain the experience of the plant a	no reasonable	expectations, and	a such other assumptions, in
SIGN // /				
HERE John & Migliano		(08/06/20	19
Signature of appuary			Date	
John Garigliano			17-0363	4
Type or print name of actuary		Most rec	ent enrollmer	it number
Forest Hills Pension Services		(6	31)870-6	824
Firm name	Te	lephone nu	ımber (includi	ng area code)
200 Broadhollow Rd.			•	-
Melville NY 11747				
Address of the firm				
f the actuary has not fully reflected any regulation or ruling promulgated under the statute in	n completing this schedule	e, check the	e box and see	

Page 2 -

P	art II	Begi	nning of Year	Carryov	er and Prefunding B	alances							
_							(a)	Carryover balance	9	(b)	Prefund	ing balance	
		_		r after applicable adjustments (line 13 from prior				0			(
8			•	•	nding requirement (line 35 t				0			(
9	9 Amount remaining (line 7 minus line 8)										(
10	Interest of	Interest on line 9 using prior year's actual return of									(
11	Prior year's excess contributions to be added to prefunding balance:												
					88a from prior year)	_						40429	
					over line 38b from prior ve interest rate of5.72							2313	
	• •		-	•	dule SB, using prior year's							231,	
	C Total a	vailable a	at beginning of curr	ent plan yea	r to add to prefunding baland	æ						42742	
	d Portion	of (c) to	o be added to pret	funding bala	ance							(
12	Other red	fuctions	in balances due to	elections	or deemed elections				0			(
13	Balance	at beginr	ning of current yea	ar (line 9 + I	ine 10 + line 11d – line 12).				0			(
F	art III	Fun	ding Percent	ages									
14	Funding	-									14	107.07%	
15	Funding target attainment percentage										15	107.07%	
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement									16	112.79%			
									17	%			
P	Part IV Contributions and Liquidity Shortfalls												
18	Contribut	-			ar by employer(s) and empl	oyees:							
			(b) Amount p employer		(c) Amount paid by employees	(a) D (MM-DD-		(b) Amount p employer		(c	•	nt paid by oyees	
1	11/30/2018												
	8/23/2	018		495									
										-			
						Totals ▶	18(b)	4	3,211	18(c)		C	
19	Discounte	ed emplo	yer contributions	- see instru	ctions for small plan with a	valuation dat	te after the	beginning of the	year:				
	a Contrib	utions a	llocated toward ur	npaid minim	num required contributions f	from prior yea	ars		19a			0	
b Contributions made to avoid restrictions adjusted to valuation date										0			
	C Contrib	utions all	ocated toward min	imum requir	ed contribution for current ye	ar adjusted to	valuation o	date	19c			41,215	
20	Quarterly	contribu	tions and liquidity	shortfalls:									
	a Did the plan have a "funding shortfall" for the prior year?												
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?								Yes No					
	C If line 2	0a is "Ye	es," see instructio	ns and com	plete the following table as	applicable:					6,19		
Liquidity shortfall as of end of quarter of this plan year								4)					
		(1) 1st	•		(2) 2nd		(3)	3rd		(4) 4th		

F	Part V	Assumpti	ions Used to De	etermine	Funding Target and Ta	rget Normal Cos	t	
21	Discount	rate:						
	a Segme	ent rates:	1st segme 3.70	nt: %	2nd segment: 5 . 21 %	3rd segm 5.94	ent: %	N/A, full yield curve used
	b Applica	able month (er	nter code)				21b	0
22	Weighted	average retir	ement age				22	62
23	Mortality	table(s) (see	instructions) Price	r regulation:	Prescribed - cor	nbined Presc	ribed - separa	te Substitute
	·	, , ,	,	rent regulation	on: Prescribed - cor	abined Proce	ribed - separa	
				Territ regulation	Trescribed - cor	Iblined Fresc	- Separa	te Substitute
Pa	art VI	discellane	ous Items					
24					al assumptions for the current			· · ·
25	Has a me	thod change t	been made for the c	urrent plan y	ear? If "Yes," see instructions	regarding required a	tachment	Yes 🗓 No
26	Is the plai	required to p	provide a Schedule	of Active Par	ticipants? If "Yes," see instruc	ctions regarding requir	ed attachmen	t
27					pplicable code and see instru		27	
Pi	art VII	Reconcilia	ation of Unpaid	Minimun	n Required Contribution	ns For Prior Yea	ırs	
28	Unpaid m	inimum requir	ed contributions for	all prior year	·		28	0
29	Discounte (line 19a)	d employer co	ontributions allocate	d toward un	paid minimum required contrib	utions from prior year	29	0
30					utions (line 28 minus line 29) .			0
Pa	rt VIII	Minimum	Required Cont	ribution F	or Current Year			
31			excess assets (see					
	a Target n	ormal cost (lir	ne 6)				31a	24,084
	b Excess	assets, if app	licable, but not grea	ter than line	31a		31b	20,193
32	Amortizati	on installmen	ts:			Outstanding I	Balance	Installment
	a Net sho	rtfall amortiza	tion installment			.,.	0	0
	b Waiver	amortization i	nstallment				0	0
33	If a waiver (Month				ne date of the ruling letter gran _) and the waived amount		33	
34	Total fund	ing requireme	ent before reflecting	carryover/pre	efunding balances (lines 31a -	31b + 32a + 32b - 33) 34	3,891
					Carryover balance	Prefunding b	alance	Total balance
35			e to offset funding			0	0	0
36								3,891
	Contribution	ons allocated	toward minimum red	uired contril	oution for current year adjuste	d to valuation date (lir	e 27	41,215
38			contributions for cu			•••••		41,213
							38a	37,324
					nding and funding standard ca			077021
					excess, if any, of line 36 over l			0
								0
Par					nsion Relief Act of 201			
41	If an election		to use PRA 2010 fu					
								2 plus 7 years 15 years
					vas made			08 2009 2010 2011

Schedule SB, Part V - Summary of Plan Provisions

Eligibility Requirements Service/Participation Requirements

Age (yrs): 21 Definition of years: Hours worked

Age (months): 0 Continuing hours: 1,000

Wait (months): 12 Excluded classes: Union Members
Two year eligibility: No Non-resident alien

Earnings

Total compensation excluding: 403(b)

Cafeteria Other

Prior to participation 415 prior to participation

Retirement **Normal Early** Subsidized Early **Disability** Death 62 Age: 20 0 Service: 0 5 Participation: 0 Plan valuation 1st of month Defined: date nearest during

Benefit Reduction / Mortality table & setback

Male:Actuarial EquivalenceActuarial EquivalenceN/A0Female:Actuarial EquivalenceActuarial EquivalenceN/A0

 Rates - Male:
 N/A
 N/A
 N/A

 Rates - Female:
 N/A
 N/A
 N/A

Use Social Security Retirement Age: No REACT Benefits Percentage: 50.00%

Vesting Schedule: 2/20 Pre-retirement death benefit

Vesting Definition: Hours Worked Percentage of accrued benefit: 100.00%

Death Benefit Payment method: Face + PVAB - Curr. CV

AnnuityPercentYearsNormal:Life only0.00%0QJSA:Joint and contingent50.00%0

Significant Changes in Plan Provisions Since Last Valuation

Name of Plan: Prestige Fifth Avenue Dental PC Defined Benefit Plan

Plan Sponsor's EIN: 27-4843941

Plan Number: 001

Schedule SB, Part V - Summary of Plan Provisions

Benefits

Pension Formula: Benefit formula
Type of Formula: Flat benefit
Effective Date: 01/01/2010

Flat benefit non-integrated type: Percent
Total percent of salary: 62.00%
Dollar amount: None
Reduction based on: Accrual
Benefit reduction for years less than: 25

Averaging

Projection method:Current Compensation
Final AverageApply exclusion to accrued benefit:NoAnnualize short compensation years:NoAnnualize short plan years:No

In the last: 10 Include compensations based

Excluding: 0 on years of: Accrual

Accrual

Frozen: No

Definition of years: Hours worked Fractions based on: N/A

Accrual credit: Continuing Died Disabled Retired Terminated Precision: N/A

1000 0 0 0 Limit current credit

to: N/A

Years based on:ServiceCap/floor years:0Maximum past accrual years:5.0000Cap or floor:FloorMethod:FractionalAccrual % per year:0.00%Apply 415 before accrual:No

Name of Plan: Prestige Fifth Avenue Dental PC Defined Benefit Plan

Plan Sponsor's EIN: 27-4843941

Plan Number: 001

Schedule SB, Part V - Statement of Actuarial Assumptions

Target Assumptions:

Options:

Male Nonannuitant: 2018 Nonannuitant Male Use optional combined mortality table for small plans:

Female Nonannuitant: 2018 Nonannuitant Female Use discount rate transition: No Lump sums use proposed regulations:

Yes

Yes

Setback

0

Male Annuitant: 2018 Annuitant Male Female Annuitant: 2018 Annuitant Female

Actuarial Equivalent Floor

Applicable months from valuation month:

Stability period:

plan year

<u>3rd</u>

Probability of lump sum: 100.00% Lookback months: 1

Nonannuitant: N/A

Use pre-retirement mortality: No

> Annuitant: 2018 Applicable

> > 2nd

1st 2nd <u>3rd</u> 1.81 4.53 Segment rates: 3.68 High Quality Bond rates: N/A N/A N/A 3.70 5.94 Final rates: 5.21

0.00

Current: 2.33 3.55 4.11 Override: 0.00 0.00 0.00

1st

Override:

0.00

0.00

Late Retirement Rates

Salary Scale Male: 0.00% Female: 0.00%

N/A Male: Female: N/A

Withdrawal

Marriage Probability

Male: N/A Female: N/A

Male: 0.00% Female: 0.00% **Expense loading:** 0.00%

Withdrawal-Select

Disability Rates

Male: N/A Female: N/A

Male: N/A

Early Retirement Rates

Female: N/A

Male: N/A

Mortality Setback Male: 0 N/A 0

Female: N/A **Subsidized Early Retirement Rates**

N/A Female:

Male: N/A Female: N/A

Name of Plan: Prestige Fifth Avenue Dental PC I

Plan Sponsor's EIN: 27-4843941

Plan Number: 001

Schedule SB, line 19 - Discounted Employer Contributions

Interest Rates for Contribution Year End Date 12/31/2018 Effective: 5.34% Late Quarterly: 10.34%

Effective Date	Amount	Effective Interest	Quarterly Interest	Discounted
08/23/2018	\$495	-16	0	\$479
11/30/2018	\$42,716	-1,980	0	\$40,736
	\$43,211			\$41,215

Name of Plan: Prestige Fifth Avenue Dental PC I

Plan Sponsor's EIN: 27-4843941

Plan Number: 001

Plan Sponsor's Name: Prestige Fifth Avenue Dental PC