

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 2016 This Form is Open to Public Inspection	
Part I Annual Report Identification Information					
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 09/16/2016					
A This return/report is for:		<input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) <input type="checkbox"/> a one-participant plan <input type="checkbox"/> a foreign plan			
B This return/report is		<input type="checkbox"/> the first return/report <input checked="" type="checkbox"/> the final return/report <input type="checkbox"/> an amended return/report <input checked="" type="checkbox"/> a short plan year return/report (less than 12 months)			
C Check box if filing under:		<input type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> DFVC program <input type="checkbox"/> special extension (enter description)			
Part II Basic Plan Information —enter all requested information					
1a Name of plan MISHA DENHAM DO PA		1b Three-digit plan number (PN) ▶		001	
		1c Effective date of plan		01/16/2014	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) MISHA DENHAM DO PA 2695 S LE JEUNE RD STE 203 CORAL GABLES, FL 33134-5840		2b Employer Identification Number (EIN)		45-1204063	
		2c Sponsor's telephone number		305-710-1129	
		2d Business code (see instructions)		541990	
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.		3b Administrator's EIN			
		3c Administrator's telephone number			
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN, and the plan number from the last return/report.		4b EIN			
a Sponsor's name		4c PN			
5a Total number of participants at the beginning of the plan year		5a		6	
b Total number of participants at the end of the plan year.....		5b		0	
c Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		5c		0	
d(1) Total number of active participants at the beginning of the plan year.....		5d(1)		6	
d(2) Total number of active participants at the end of the plan year		5d(2)		0	
e Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		5e		0	
Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.					
Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.					
SIGN HERE	Filed with authorized/valid electronic signature.	08/26/2019	SONIA DENHAM		
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator		
SIGN HERE					
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor		
Preparer's name (including firm name, if applicable) and address (include room or suite number) PAYCHEX				Preparer's telephone number	

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No
- b** 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.) ☒ Yes ☐ No
- 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 ☐ Not determined

Part III Financial Information

7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	16678	0
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	16678	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	3585	
(2) Participants	8a(2)	3585	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	486	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		7656
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	23999	
e Certain deemed and/or corrective distributions (see instructions) .	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	335	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		24334
i Net income (loss) (subtract line 8h from line 8c)	8i		-16678
j Transfers to (from) the plan (see instructions)	8j	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 instructions:
2T 3D 2G 2E 2J 2K 2F
- 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	N/A	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			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.)	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				

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)	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> 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?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)	
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. Month _____ Day _____ Year _____	
If 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
c 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
e Will the minimum funding amount reported on line 12d be met by the funding deadline?	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a 0
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)	
13c(1) Name of plan(s):	13c(2) EIN(s)
13c(3) PN(s)	

Part VIII Trust Information

14a Name of trust	14b Trust's EIN
14c Name of trustee or custodian	14d Trustee's or custodian's telephone number

Part IX IRS Compliance Questions

15a Is the plan a 401(k) plan? If "No," skip b.	<input type="checkbox"/> Yes	<input type="checkbox"/> No
15b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	<input type="checkbox"/> Design-based safe harbor	<input type="checkbox"/> "Prior year" ADP test
	<input type="checkbox"/> "Current year" ADP test	<input type="checkbox"/> N/A
16a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	<input type="checkbox"/> Ratio percentage test	<input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A
16b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
17a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter ____/____/____ and the serial number _____.		
17b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter ____/____/____.		
18 Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
19 Was any plan participant a 5% owner who had attained at least age 70 ½ during the prior plan year?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

OGDEN UT 84201-0046

In reply refer to: 0423488309
Aug. 13, 2019 LTR 1074C 0
45-1204063 000000 00
00012007
BODC: TE

MISHA DENHAM DO PA
2695 S LE JEUNE RD STE 203
CORAL GABLES FL 33134

Employer Identification Number: 45-1204063
Name of Plan: Form IT Construction LLC
Plan Number: 001
Plan Year Ended: Dec. 31, 2016

Dear Taxpayer:

Thank you for your response dated June 27, 2019.

Your correspondence indicated you are not required to file Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, because you had rolled all plan assets into an IRA. However, this applies only when filing a Form 5500-EZ.

You must complete and file a "Final" 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan, if your plan terminated and the assets were distributed or merged into another plan. Please remember to show zero end-of-year assets, zero participants and mark the "Final" box.

You must electronically file with the Department of Labor. You may file online using the EFAST2 web-based filing system, or you may file through an EFAST2 approved vendor. Detailed information on electronic filing is available at www.efast.dol.gov.

For telephone assistance, call the EFAST2 Help Line at 1-866-463-3278 Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, write your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number () _____ Hours _____

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

OGDEN UT 84201-0046

In reply refer to: 0423488309
Aug. 13, 2019 LTR 1074C 0
45-1204063 000000 00
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BODC: TE

MISHA DENHAM DO PA
2695 S LE JEUNE RD STE 203
CORAL GABLES FL 33134

006581

Employer Identification Number: 45-1204063
Name of Plan: Form IT Construction LLC
Plan Number: 001
Plan Year Ended: Dec. 31, 2016

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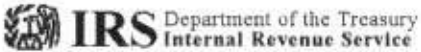
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OGDEN UT 84201-0046

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MISHA DENHAM DO PA
2695 S LE JEUNE RD STE 203
CORAL GABLES FL 33134

006581

CUT OUT AND RETURN THE VOUCHER AT THE BOTTOM OF THIS PAGE IF YOU ARE MAKING A PAYMENT,
EVEN IF YOU ALSO HAVE AN INQUIRY.

The IRS address must appear in the window.

0423488309

BODCD-TE

Use for payments

Letter Number: LTR1074C
Letter Date : 2019-08-13
Tax Period : 000000

INTERNAL REVENUE SERVICE

OGDEN UT 84201-0046



451204063

MISHA DENHAM DO PA
2695 S LE JEUNE RD STE 203
CORAL GABLES FL 33134

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8/26/2019

Department of the Treasury
Internal Revenue Service

Re: Misha Denham DO PA
Fed ID: 45-1204063
Tax Type: 5500 SF
Tax Period: 2016

To whom it may concern,

This letter is to inform you that in 2016, our company "Misha Denham DO PA", Federal ID number 45-1204063, was using Paychex to file all 5500 forms:

We separated from Paychex same year we rollover our 401K to IRA, which is the summer of 2016. It's only this year that we realized that the 5500 form was not filed in 2016 as we moved in 2017 from 4302 Alton Rd Suite 530, Miami Beach, FL 33140 to the current address below. The IRS letter sent to our old address and it's only in May 2019 that we were notified of the missing form.

All this unfortunate circumstances created a delay of filing. We have not filed any other documents late in the past, we feel we have been misled but I understand we should been more vigilant. I hope you will understand our circumstances.

Sincerely,

A handwritten signature in black ink, appearing to be "Misha Denham", written over a light blue grid background.

Misha Denham DO