Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

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

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

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to **Public Inspection**

	rt identification information						
For calendar plan year 2018 or	fiscal plan year beginning 01/01/2	/2018		and ending 12	2/31/2018		
A This return/report is for:	X a single-employer plan			n (not multiemployer) (ployer information in ac		-	
·	a one-participant plan		reign plan	,			,
B This return/report is	the first return/report	the f	inal return/report				
	an amended return/report	a sh	ort plan year return	/report (less than 12 m	onths)		
C Check box if filing under:	X Form 5558	auto	omatic extension		DFVC	orogram	
	special extension (enter desc	cription)					
Part II Basic Plan Inf	formation—enter all requested in	nformation	1				
1a Name of plan	· ·				1b Thre	ae-digit	
R & S RAHMAN, PHYSICIANS,	PC DEFINED BENEFIT PLAN					number	002
					1c Effe	ctive date o	f plan 1/2015
22 Dian ananasi'a nama (amn	lover if for a single employer plan)				2h		
Mailing address (include ro	oloyer, if for a single-employer plan) com, apt., suite no. and street, or P.C	O. Box)			ZD EMP	-	fication Number 420432
R & S RAHMAN, PHYSICIANS, I	nce, country, and ZIP or foreign post PC	stai code (i	ir foreign, see instru	uctions)	2c Spo		hone number
					2d D	718-369	
1 HANSON PLACE, APT# 24 D					Zu Bus	•	see instructions)
BROOKLYN, NY 11243						6211	11
3a Plan administrator's name	and address X Same as Plan Spo	onsor.			3b Adm	ninistrator's	EIN
					20. A slee		
					3C Adm	inistrator s	telephone number
	the plan sponsor or the plan name hoonsor's name, EIN, the plan name a				4b EIN		
a Sponsor's name	•			·	4d PN		
C Plan Name							
5a Total number of participan	its at the beginning of the plan year.				5a		3
_	its at the end of the plan year				5b		3
C Number of participants wit	h account balances as of the end of	f the plan	year (only defined	contribution plans	5c		
. ,	participants at the beginning of the p				5d(1)		3
	participants at the end of the plan ye	•			5d(2)		3
e Number of participants wh	no terminated employment during the	ne plan yea	ar with accrued ber	nefits that were less	5e		0
	e or incomplete filing of this retur				uso is osta	hlished	
	other penalties set forth in the instru						cable, a Schedule
	and signed by an enrolled actuary,						
0.0.0	ed/valid electronic signature.	0	9/30/2019	SHAFIQUR RAHMAN			
HERE Signature of plan	administrator		Date	Enter name of individ	ual signing	as plan adr	ninistrator
SIGN							
HERE Signature of emp	oloyer/plan sponsor		Date	Enter name of individ	ual signing	as employe	er or plan sponsor

Form 5500-SF (2018) Page **2**

c If the plan is a defined benefit plan, is it owered under the PBGC insurance program (see ERISA section 4021)?	b	Were all of the plan's assets during the plan year invested in eligib Are you claiming a waiver of the annual examination and report of under 29 CFR 2520.104-46? (See instructions on waiver eligibility If you answered "No" to either line 6a or line 6b, the plan cann	an indeper and condit	ndent qualified public a	ccount	ant (IC	(PA)		_	Yes [No No
7		If "Yes" is checked, enter the My PAA confirmation number from th									
a Total plan assets	Par	t III Financial Information				-					
D Total plan liabilities	7	Plan Assets and Liabilities						(b) E			
C Net plan assets (subtract line 7b from line 7a)	<u>a</u>	Total plan assets	7a	83					110		
8 Income, Expenses, and Transfers for this Plan Year a Contributions received or receivable from: (1) Employers		·	7b								
a Contributions received or receivable from: (1) Employers (2) Participants (3) Others (including rollovers) (3) Others (including rollovers) (4) Employers (5) Other income (losd) (6) Other expenses (7) Other expenses (8) Other expenses (9) Other expenses (9) Other expenses (9) Other expenses (1) Other losd) (1) Other losd) (2) Other expenses (3) Other expenses (4) Other losd) (5) Other losd) (6) Other losd) (6) Other expenses (7) Other losd) (8) Ot			7c	83	35691				110	1114	
(1) Employers				(a) Amoun	t			(1	b) Total		
(2) Participants			8a(1)	30	00000						
(3) Other (including rollovers)		` , , , ,	` '		0						
b Other income (loss)					0						
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)			8b	-<	34577						
to provide benefits)	С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						26	5423	
f Administrative service providers (salaries, fees, commissions)			8d		0						
g Other expenses	е	Certain deemed and/or corrective distributions (see instructions)	8e		0						
h Total expenses (add lines 8d, 8e, 8f, and 8g)	f	Administrative service providers (salaries, fees, commissions)	8f		0						
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							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: 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.) 10a X 10b X 6 Did the plan have any participant loans? (If "Yes," enter amount as of year-end.) 10a X 10b X 10c X 10c X 10d X			8i						26	5423	
9a	<u>j</u>	Transfers to (from) the plan (see instructions)	8j								
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.)	Par	t IV Plan Characteristics									
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)	9a		feature co	des from the List of Pla	an Cha	racteri	stic Co	odes in the	instructior	ns:	
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.) 10 If 10h was answered "Yes," check the box if you either provided the required notice or one of the	b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Plan	n Chara	acterist	tic Cod	des in the ir	nstructions	3:	
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		Amou	nt	
reported on line 10a.)	а	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?	C	Was the plan covered by a fidelity bond?			10c		X				
carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.)	d	•	•	·	10d		X				
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	е	carrier, insurance service, or other organization that provides some	ne or all of	the benefits under	10e		X				
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 pla	n?	<u></u>	10f		X				
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	g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year-e	end.)	10g		X				
· · · · · · · · · · · · · · · · · · ·	h										
	i	·	•		10i						

Form 5500-SF (2018)	Page 3 -	1

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 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, 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).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Fo	r calendar plan year 2018 or fiscal plan year beginning 01/01/2018	and en	ling 12/	31/2018	
•	Round off amounts to nearest dollar.				
<u> </u>	Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable	cause is establis	ned.	<u>, </u>	
	Name of plan	B Three	digit		
	R & S RAHMAN, PHYSICIANS, PC DEFINED BENEFIT PLAN	plan n	umber (PN	1) 🕨	002
С	Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF	D Employ	er Identific	cation Number (E	EIN)
	R & S RAHMAN, PHYSICIANS, PC		11-34	20432	
E .	Type of plan: Single Multiple-A Multiple-B F Prior year plan siz	ze: X 100 or fewe	r 101	-500 More th	an 500
F	Part I Basic Information				
1	Enter the valuation date: Month 01 Day 01 Year 2018				
2	Assets:				
	a Market value		2a		835495
	b Actuarial value		2b		835495
3	Funding target/participant count breakdown	(1) Number of participants	(2) Ve	ested Funding Target	(3) Total Funding Target
	a For retired participants and beneficiaries receiving payment)	0	0
	b For terminated vested participants)	0	0
	C For active participants		3	733231	733231
	d Total		3	733231	733231
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)				
	a Funding target disregarding prescribed at-risk assumptions		4a		
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans the at-risk status for fewer than five consecutive years and disregarding loading factor		4b		
5	Effective interest rate		5		5.68 %
6	Target normal cost		6		9622
Sta	tement by Enrolled Actuary				
	To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attac accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the combination, offer my best estimate of anticipated experience under the plan.				
	SIGN				
	HERE			09/27/201	9
	Signature of actuary			Date	
L	ANCE ROTEMAN			17-06604	1
	Type or print name of actuary		Most	recent enrollme	
	IPPG			914-332-06	
5	Firm name 80 WHITE PLAINS ROAD		Telephone	e number (includ	ing area code)
S	SUITE 410 CARRYTOWN, NY 10591				
	Address of the firm				
	e actuary has not fully reflected any regulation or ruling promulgated under the statute in com- uctions	npleting this sched	ule, check	the box and see	e

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

Pa	art II	Begin	ning of Year	Carryov	er and Prefunding Bal	ances								
				-			(a) Ca	arryover balance		(b) P	refundin	g balan	ce	
7		•	•		able adjustments (line 13 from			C					0	
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)													0	
9	Amount r	emaining	(line 7 minus line	8)				C					0	
10	Interest of	on line 9 ເ	using prior year's	actual retui	rn of%			C					0	
11	Prior yea	r's exces	s contributions to	be added t	to prefunding balance:				_					
					88a from prior year)							2191	81	
					over line 38b from prior year interest rate of5.91%							129	153	
				-	dule SB, using prior year's ac								0	
					r to add to prefunding balance.							2321		
	d Portion	n of (c) to	be added to prefu	unding bala	ance							2021	0	
12					or deemed elections			C					0	
					line 10 + line 11d – line 12)	+							0	
									<u> </u>					
Part III Funding Percentages										14	11:	3.94%		
14 Funding target attainment percentage15 Adjusted funding target attainment percentage										15		3.94%		
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement									current	16		4.81%		
17					less than 70 percent of the fu						17		%	
	art IV		tributions and		·	0 0		, ,						
18	Contribut	ions mad			ar by employer(s) and employ									
(N	(a) Date MM-DD-Y		(b) Amount p employer		(c) Amount paid by employees	(a) [(MM-DD		(b) Amount pa employer((с	(c) Amount paid by employees			
1	1/23/2018	}		200000										
1	1/23/2018	3		200000										
	2/07/2019			100000										
0	2/07/2019)		100000										
						Totals ▶	18(b)		60000	18(c)			0	
19	19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:													
	_				num required contributions fro			<u>-</u>	9a				0	
				-	usted to valuation date				9b				0	
					red contribution for current year	adjusted to	valuation da	ate1	9с			284	468	
20	-		tions and liquidity		o prior voor?							Voc F	1 Na	
			_		e prior year?							Yes [] No	
			·		installments for the current ye		a umery ma	ıı ıı ıeı ?				Yes L	No	
	o ii iine z	20a 15 Y	zs, see mstruction	is and con	nplete the following table as a Liquidity shortfall as of end		of this plan v	rear						
		(1) 1st	İ		(2) 2nd	,	• • • • • • • • • • • • • • • • • • • •	3rd		((4) 4th			

P	art V	Assumpti	ons Used t	to Determine	Funding	Target and Tar	get Norma	al Cost			
21	Discount	rate:									
	a Segm	ent rates:	1st s	egment: 3.92%	2n	d segment: 5.52%	31	rd segment: 6.29 %		N/A, full yi	eld curve used
	b Applic	able month (er	nter code)						21b		0
22	Weighted	d average retir	ement age						22		65
23	Mortality	table(s) (see	instructions)	Prior regulation	n: X	Prescribed - coml	bined	Prescribed	l - separat	te Subs	titute
	·			Current regula	tion:	Prescribed - coml	hined [Prescribed	l - senarat	te Subs	titute
Pá	art VI	Miscellane	ous Items	- Current regula		1 100011000 001111		1 100011000	Copara		
				prescribed actua	rial assumpti	ons for the current p	olan vear? If	"Yes " see ir	nstruction	s regarding regui	red
		-									
25	Has a m	ethod change l	been made for	the current plan	year? If "Ye	s," see instructions	regarding red	quired attach	ment		Yes X No
26	Is the pla	n required to p	provide a Sche	edule of Active Pa	articipants? I	f "Yes," see instruct	ions regardin	g required a	ttachmen	t	Yes X No
27				ding rules, enter		ode and see instruct	ions regardir	ng 	27		
P	art VII	Reconcili	ation of Un	paid Minimu	m Requir	ed Contribution	ns For Pri	or Years			
28	Unpaid n	ninimum requii	red contribution	ns for all prior ye	ars				28		0
29					•	ım required contribu	•	-	29		0
30	Remainii	ng amount of u	ınpaid minimu	m required contri	butions (line	28 minus line 29)			30		0
Pa	art VIII	Minimum	Required (Contribution	For Curre	ent Year					
31	Target n			ts (see instruction							-
	a Target	normal cost (li	ne 6)						31a		9622
	b Excess	s assets, if app	olicable, but no	t greater than lin	e 31a				31b		9622
32	Amortiza	tion installmen	nts:				Outst	anding Bala	nce	Insta	llment
	a Net sh	ortfall amortiza	ation installmer	nt					0		0
	b Waive	r amortization	installment								
33						he ruling letter grante waived amount			33		
34	Total fun	ding requireme	ent before refle	ecting carryover/	orefunding ba	alances (lines 31a -	31b + 32a + 3	32b - 33)	34		0
					Carry	over balance	Prefu	unding balan	ice	Total I	balance
35		s elected for us		-		0			0		0
36	Additiona	al cash require	ment (line 34 r	minus line 35)					36		0
37				•		urrent year adjusted		,	37		284468
38	Present	value of exces	s contributions	for current year	(see instructi	ions)					
	a Total (e	excess, if any,	of line 37 over	r line 36)					38a		284468
	b Portion	n included in lir	ne 38a attributa	able to use of pre	efunding and	funding standard ca	ırryover balar	nces	38b		0
39						ny, of line 36 over li			39		0
40	Unpaid n	ninimum requii	red contributio	ns for all years					40		0
Pa	rt IX			-		elief Act of 2010)		
41	If an elec	tion was made	to use PRA 2	2010 funding relie	f for this plan	1:					
									Γ	2 plus 7 years	15 years

Schedule SB, line 32 - Schedule of Amortization Bases

Plan Name: R & S Rahman Physicians P.C. Defined Benefit Plan

Plan Sponsor's Name: R & S Rahman Physicians PC

Plan Sponsor's EIN: 11-3420432

Plan Number: 002

Schedule SB, line 26 - Schedule of Active Participant Data

Plan Name: R & S Rahman Physicians P.C. Defined Benefit Plan

Plan Sponsor's Name: R & S Rahman Physicians PC

Plan Sponsor's EIN: 11-3420432

Plan Number: 002

YEARS OF CREDITED SERVICE

Attained Age		nder 1 Avg. Comp	No.	To 4 Avg. Comp		To 9 Avg. Comp	10 T	Γο 14 Avg. Comp		Го 19 Avg. Comp		0 To 24 Avg. Comp	1	25 T	Го 29 Avg. Comp	30 No.	To 34 Avg. Comp	No.	To 39 Avg. Comp		0 & Up Avg. . Comp
Under 25	0	0	0	0	0	0	0	0	0	0	(0	\parallel	0	0	0	0	0	0	0	0
25 to 29	0	0	0	0	0	0	0	0	0	0	(0	\parallel	0	0	0	0	0	0	C	0
30 to 34	0	0	0	0	0	0	0	0	0	0	(0	\parallel	0	0	0	0	0	0	C	0
35 to 39	0	0	0	0	0	0	0	0	0	0	(0	\parallel	0	0	0	0	0	0	C	0
40 to 44	0	0	0	0	0	0	0	0	0	0	(0	#	0	0	0	0	0	0	0	0
45 to 49	0	0	0	0	0	0	0	0	0	0		0	\parallel	0	0	0	0	0	0	0	0
50 to 54	0	0	1	0	0	0	0	0	0	0	C	0	#	0	0	0	0	0	0	0	0
55 to 59	0	0	0	0	0	0	0	0	0	0	(0	\parallel	0	0	0	0	0	0	0	0
60 to 64	0	0	2	0	0	0	0	0	0	0	(0	\parallel	0	0	0	0	0	0	0	0
65 to 69	0	0	0	0	0	0	0	0	0	0	C	0	$\frac{1}{1}$	0	0	0	0	0	0	0	0
70 & Up	0	0	0	0	0	0	0	0	0	0		0		0	0	0	0	0	0	0	0

Schedule SB, Part V - Summary of Plan Provisions

Plan Name: R & S Rahman Physicians P.C. Defined Benefit Plan

Plan Sponsor's Name: R & S Rahman Physicians PC

Plan Sponsor's EIN: 11-3420432

Plan Number: 002

Employer	and	Plan	Data
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Initial effective date	01/01/2015
Plan year begins	01/01/2018
Plan year ends	12/31/2018
Valuation date	01/01/2018

Eligibility Requirements

Waiting period (mos)	6
Minimum age	20
Minimum age (mos)	0

Normal Retirement

Minimum age	65
Minimum years of service	0
Minimum years of participation	5
Retirement date	1st of month during

Vesting 2/20

Benefits

Pension Formula: Benefit formula

Type of Formula: Unit benefit non-integrated

Effective Date: 01/01/2015

Unit type: Percent
Unit based on: Accrual
Maximum total percent: 55.80%
Tiers based on: None
First tier: 55.80%

First tier: 55.80% for 1st None
Second tier: None for next None
Third tier: None for remaining yrs

Maximum credit:

Past years: 3 Future years: 99 Total years: 99

Schedule SB, Part V - Statement of Actuarial Assumptions

Plan Name: R & S Rahman Physicians P.C. Defined Benefit Plan

Plan Sponsor's Name: R & S Rahman Physicians PC

Plan Sponsor's EIN: 11-3420432

Plan Number: 002

Target Assumptions: Options:

Male Nonannuitant:2018 Nonannuitant MaleUse optional combined mortality table

Female Nonannuitant: 2018 Nonannuitant Female for small plans: Yes

Male Annuitant: 2018 Annuitant Male

Female Annuitant: 2018 Annuitant Female Use discount rate transition: No

Male Optional: 2018 Optional table small plans Male Lump sums use: Final regulations (IRS & FASB)

Female Optional: 2018 Optional table small plans **Probability of lump sum:** 0.00%

Female Use pre-retirement No

mortality:

Shortfall amortization: 7 year

At-risk calculations: System calculations

Funding: Actuarial Equivalent Floor

5.52

Applicable months from valuation month: 0 Lookback months: 0

Stability period: plan year

1st 2nd 3rd Nonannuitant: N/A

Segment rates: 1.81 3.68 4.53 Annuitant: 2018 Applicable

25 year average rates: 4.35 6.13 6.99

1st 2nd 3rd

Override: 0.00 0.00 0.00 Current: 2.33 3.55 4.11 Override: 0.00 0.00 0.00

6.29

Retirement Actuarial Equivalent Assumptions

Pre-retirement Post-retirement

Interest 5.00% 5.00%

3.92

Mortality & Setbacks

Final rates:

Male N/A None 1994 GAR None Female N/A None 1994 GAR None

Schedule SB, line 22 - Description of Weighted Average Retirement Age

Plan Name: R & S Rahman Physicians P.C. Defined Benefit Plan

Plan Sponsor's Name: R & S Rahman Physicians PC

Plan Sponsor's EIN: 11-3420432

Plan Number: 002

The weighted average retirement age 65 of is the average of the assumed retirement ages for all active participants as of the valuation date rounded to the nearest whole age. For an active late retiree, the assumed retirement age may be later than the Plan's normal retirement age. Each participant's rate of retirement is assumed to be 100% of his/her assumed retirement age.

Schedule SB, line 19 - Discounted Employer Contributions

Plan Name: R & S Rahman Physicians P.C. Defined Benefit Plan

Plan Sponsor's Name: R & S Rahman Physicians PC

Plan Sponsor's EIN: 11-3420432

Plan Number: 002

Interest Rates for Contribution Year End Date: 12/31/2018 Effective: 5.68% Late Quarterly: 10.68%

Effective Date	Amount	Effective Interest	Quarterly Interest	Discounted
11/23/2018	\$200,000	-9,629	0	\$190,371
02/07/2019	\$100,000	-5,903	0	\$94,097
	\$300,000			\$284,468

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).

File as an attachment to Form 5500 or 5500-SF.

OMB No. 1210-0110

2018

This Form is Open to Public Inspection

Foi	r calendar plan year 2018 or fiscal plan year beginning	01/01/2018		and ending	g	12/3	1/2018	
•	Round off amounts to nearest dollar.						_	
•	Caution: A penalty of \$1,000 will be assessed for late filing of t	his report unless reason	able cause is	established	d.			
	Name of plan R & S Rahman, Physicians, PC Defined Bo	enefit Plan	В	Three-dig plan num	•) •	002	
	PI	. 05				.: N	-1A I)	
	Plan sponsor's name as shown on line 2a of Form 5500 or 5500 R & S Rahman, Physicians, PC	I-SF	D	Employer	Identifica	ation Number (E	=IN)	
10	C & D Raimair, Filysicians, FC			11-3420)432			
E	Type of plan: X Single Multiple-A Multiple-B	F Prior year pla	ın size: X 10	0 or fewer	101-	500 More th	nan 500	
Р	Part I Basic Information	<u>.</u>						
1	Enter the valuation date: Month1 Da	y1 Year:	2018					
2	Assets:							
	a Market value				2a		835,495	
	b Actuarial value				2b		835,495	
3	Funding target/participant count breakdown		(1) Numl particip			sted Funding Target	(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			3	733,231		733,231	
	d Total			3	733,231		733,231	
4	If the plan is in at-risk status, check the box and complete line	es (a) and (b)		<u>"</u>				
	a Funding target disregarding prescribed at-risk assumptions				4a			
	b Funding target reflecting at-risk assumptions, but disregardi at-risk status for fewer than five consecutive years and disre	ing transition rule for pla	ns that have b	een in	4h			
5	Effective interest rate				5 5.68			
6	Target normal cost				6 9,622			
Sta	tement by Enrolled Actuary					1		
	To the best of my knowledge, the information supplied in this schedule and accompa accordance with applicable law and regulations. In my opinion, each other assumptic combination, offer my best estimate of anticipated experience under the plan.							
	SIGN HERE LR					09/27/20	19	
	Signature of actuary					Date		
La	ance Roteman					17-0660	4	
	Type or print name of actuary				Most r	ecent enrollme	nt number	
NF	PPG					(914)332-0	0688	
_	Firm name			Te	lephone	number (includ	ling area code)	
	30 White Plains Road							
	uite 410 arrytown	NY 10591						
10	Address of the firm	1,1 10071						
I£ 41-		ata al considerative of the constant	annual - Co O	da aab - di l	I	4h a h a		
	e actuary has not fully reflected any regulation or ruling promulga ructions	aleu under the statute in	completing th	iis scheaule	e, cneck	trie box and se	Е	

Pa	art II	Begir	ning of Year	Carryov	er and Prefunding Bal	ances							
				•			(a) Ca	arryover balance		(b) P	refundi	ng balar	се
7	7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)								0	0 0			0
8	year)											0	
9	Amount r	emaining	g (line 7 minus line	8)					0				0
10	Interest of	n line 9	using prior year's	actual retur	n of%				0				0
11	Prior yea	r's exces	s contributions to	be added t	o prefunding balance:								
				`	8a from prior year)							21	9181
	b(1) Inte	erest on t nedule SI	the excess, if any, B, using prior year	of line 38a 's effective	over line 38b from prior year interest rate of5.91_%							1	.2953
				-	dule SB, using prior year's ac								
					r to add to prefunding balance.							2.5	0
	_				ance							23	32134
													0
					or deemed elections				0				0
				•	ine 10 + line 11d – line 12)				U				0
	art III		ding Percenta							1		ı	
											14	113.	
											15	113.	94%
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement												
17	17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage												
Р	art IV	Con	tributions an	d Liquid	ity Shortfalls								
18					ar by employer(s) and employ					1			
,	(a) Date //M-DD-Y	YYY)	(b) Amount p employer	(s)	(c) Amount paid by employees	(a) Da (MM-DD-)		(b) Amount pai employer(s		(c) Amount paid by employees			
	1/23/2			00,000									
	1/23/2			00,000									
	2/07/2			00,000									
U	2/07/2	2019	<u>T</u>	00,000									
						Totals ►	18(b)	600	,000	18(c)			0
19	Discount	ed emplo	oyer contributions	– see instru	uctions for small plan with a va	aluation date	after the l	peginning of the ye	ear:				
a Contributions allocated toward unpaid minimum required contributions from prior years								0					
b Contributions made to avoid restrictions adjusted to valuation date								0					
				•	red contribution for current year	adjusted to	aluation da	ate 1	9с			284	,468
20			itions and liquidity									,, -	1
					e prior year?						X	Yes	No
					nstallments for the current ye		timely ma	inner?			X	Yes	No
	C If line	20a is "Y	es," see instruction	ns and com	nplete the following table as a								
		(1) 1s	t		Liquidity shortfall as of end (2) 2nd	ot quarter of		ear Brd			4) 4th	1	
		(1) 13	•		(2) 2110		(0)	··· ·			.,	•	
						l			1				

P	art V	Assumpti	ions Used to D	etermine l	Funding	Target and Ta	rget Nor	mal Cost			
21	Discount r	ate:									
	a Segme	nt rates:	1st segme 3.92	ent: %	2r 5.	nd segment: . 5 2 %		3rd segment: 6.29 %	ı	N/A, full yield curve used	
	b Applical	ble month (er	nter code)						21b	0	
22	Weighted	average retir	ement age						22	65	
23				or regulation:				Prescribed	d - separa	te Substitute	
	,	(-)	,	rent regulation	_	Prescribed - con		Prescribed		<u> </u>	
D	art VI N	Niscellane	ous Items	Terit regulation	лі. <u> </u>	1 rescribed - con	ibilied	Птезспрес	- Зерага	de Udositute	
				alle and an atom of	-1			16 60 / 11 1			
		-								s regarding required Yes 🗵 No	
25	Has a met	thod change	been made for the	current plan y	ear? If "Ye	es," see instructions	regarding	required attach	ment	Yes 🗓 No	
26	Is the plan	required to p	provide a Schedule	of Active Par	ticipants?	If "Yes," see instruc	tions regar	ding required a	attachmen	t	
27		•	alternative funding				•	rding	27		
P	art VII	Reconcili	ation of Unpaid	d Minimur	n Requir	ed Contributio	ns For F	Prior Years			
28	Unpaid mi	nimum requi	red contributions for	all prior yea	rs				28	0	
29			contributions allocate		•	•			29	0	
30	Remaining	g amount of u	unpaid minimum rec	uired contrib	utions (line	28 minus line 29) .			30	0	
Pa	art VIII	Minimum	Required Con	tribution F	or Curre	ent Year					
31	Target no	rmal cost and	d excess assets (se	e instructions	s):						
	a Target n	ormal cost (li	ne 6)						31a	9,622	
	b Excess	assets, if app	olicable, but not grea	ater than line	31a				31b	9,622	
32	Amortizati	on installmer	nts:				Οι	ıtstanding Bala	nce	Installment	
	a Net sho	rtfall amortiza	ation installment						0	0	
	b Waiver	amortization	installment								
33	If a waiver (Month		oproved for this plan						33		
34	Total fund	ing requireme	ent before reflecting	carryover/pr	efunding ba	alances (lines 31a -	31b + 32a	ı + 32b - 33)	34	0	
					Carry	over balance	Pi	refunding balar	nce	Total balance	
35			se to offset funding				0		0	0	
36	•		ment (line 34 minus						36	0	
37		· · · · · · · · · · · · · · · · · · ·	I toward minimum re	-							
	19c)							•	37	284,468	
38			s contributions for c	•		,			20-	204 460	
	a Total (excess, if any, of line 37 over line 36)							38a	284,46		
	b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances							38b			
39			red contribution for						39	0	
40			red contributions for						40	0	
	rt IX		Funding Relief				u (See I	nstructions	5)		
41	If an election	on was made	e to use PRA 2010 f	unding relief	for this plar	า:					
	a Schedul	e elected								2 plus 7 years 15 years	
	b Eligible	plan year(s) t	for which the election	n in line 41a	was made				🗆 20	08	

Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation

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

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

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

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to **Public Inspection**

Part I Annual Report Identification Informa								
For calendar plan year 2018 or fiscal plan year beginning	01/01/2018 and e							
A This return/report is for:	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	a foreign plan	a foreign plan						
the first return/report	the final return/report	the final return/report						
an amended return/repo	ort a short plan year return/report (less	than 12 months)						
C Check box if filing under:	automatic extension	DFVC program						
special extension (ente								
Part II Basic Plan Information—enter all reques	sted information	77-153 = 17-15						
1a Name of plan R & S Rahman, Physicians, PC Defined	d Benefit Plan	1b Three-digit plan number	002					
		1c Effective date	of plan					
22 Plan anapagra nama (amplayar if for a gingle amplayar	nlon)	01/01/201						
2a Plan sponsor's name (employer, if for a single-employer Mailing address (include room, apt., suite no. and street, City or town, state or province, country, and ZIP or foreign	or P.O. Box)	2b Employer Iden (EIN)11-342						
City or town, state or province, country, and ZIP or foreig R & S Rahman, Physicians, PC	in postal code (il loreign, see instructions)	2c Sponsor's tele (718) 369-						
1 Hanna Diago Sub # 24 D		2d Business code	(see instructions)					
1 Hanson Place, Apt# 24 D	NV 11040							
Brooklyn	NY 11243	621111						
3a Plan administrator's name and address X Same as Pla	3b Administrator's	EIN						
4 If the name and/or EIN of the plan sponsor or the plan na		3c Administrator's	telephone number					
this plan, enter the plan sponsor's name, EIN, the plan r		/report.						
a Sponsor's name		4d PN						
C Plan Name								
5a Total number of participants at the beginning of the plan	year	5a	3					
b Total number of participants at the end of the plan year .			3					
Number of participants with account balances as of the complete this item)								
d(1) Total number of active participants at the beginning of			3					
d(2) Total number of active participants at the end of the plan year								
Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested								
Caution: A penalty for the late or incomplete filing of this	return/report will be assessed unless reas	onable cause is established.	220 00					
Under penalties of perjury and other penalties set forth in the SB or Schedule MB completed and signed by an enrolled act belief, it is true, correct, and complete.	instructions, I declare that I have examined th uary, as well as the electronic version of this r	is return/report, including, if appl eturn/report, and to the best of n	icable, a Schedule ny knowledge and					
SIGN Shafigur Kalma	n 9/30/19 Shafiqu	r Rahman						
HERE Signature of plan administrator	Date Enter nam	e of individual signing as plan ac	Iministrator					
SIGN HERE								
Signature of employer/plan sponsor	Date Enter name	e of individual signing as employ	er or plan sponsor					