

2002 UNIFORM BUSINESS REPORT (UBR)

FILED
Mar 25, 2002 8:00 am
Secretary of State

03-25-2002 90185 023 ***150.00

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DOCUMENT # L47085

1. Entity Name

UNITED SURGEONS, P.A.

Principal Place of Business

**1004 S OLD DIXIE HWY
 SUITE 301
 JUPITER FL 33458
 US**

Mailing Address

**1004 S OLD DIXIE HWY
 SUITE #301
 JUPITER FL 33458
 US**



2. Principal Place of Business

Suite, Apt. #, etc.

3. Mailing Address

Suite, Apt. #, etc.

City & State

City & State

4. FEI Number

65-0173748

Applied For

Not Applicable

Zip

Country

Zip

Country

5. Certificate of Status Desired ☐

\$8.75 Additional
 Fee Required

6. Name and Address of Current Registered Agent

**MISKIN, BARRY M M.D.
 1004 S OLD DIXIE HWY
 SUITE #301
 JUPITER FL 33458**

7. Name and Address of New Registered Agent

Name

Street Address (P.O. Box Number is Not Acceptable)

City

FL

Zip Code

8. The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.

SIGNATURE

Signature, typed or printed name of registered agent and title if applicable.

(NOTE: Registered Agent signature required when reinstating)

DATE

9. This corporation is eligible to satisfy its Intangible
 Tax filing requirement and elects to do so.
 (See criteria on back) ☐

**FILE NOW!!! FEE IS \$150.00
 After May 1, 2002 Fee will be \$550.00
 Make Check Payable to Department of State**

10. Election Campaign Financing
 Trust Fund Contribution. ☐

\$5.00 May Be
 Added to Fees

11. OFFICERS AND DIRECTORS

TITLE **P** ☐ Delete
 NAME **MISKIN, BARRY M., M.D.**
 STREET ADDRESS **1004 S OLD DIXIE HWY., SUITE #303**
 CITY-ST-ZIP **JUPITER FL**

TITLE **V** ☐ Delete
 NAME **SEYEGH, BASSAM M.D.**
 STREET ADDRESS **1004 S OLD DIXIE HWY STE 301**
 CITY-ST-ZIP **JUPITER FL 33458**

TITLE ☐ Delete
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Delete
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Delete
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Delete
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

12. ADDITIONS/CHANGES TO OFFICERS AND DIRECTORS IN 11

TITLE ☐ Change ☐ Addition
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☒ Change ☐ Addition
 NAME **SAYEGH, BASSAM M.D.**
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Change ☐ Addition
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Change ☐ Addition
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Change ☐ Addition
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

TITLE ☐ Change ☐ Addition
 NAME
 STREET ADDRESS
 CITY-ST-ZIP

13. I hereby certify that the information supplied with this filing does not qualify for the exemption stated in Section 119.07(3)(i), Florida Statutes. I further certify that the information indicated on this report or supplemental report is true and accurate and that my signature shall have the same legal effect as if made under oath; that I am an officer or director of the corporation or the receiver or trustee empowered to execute this report as required by Chapter 607, Florida Statutes; and that my name appears in Block 11 or Block 12 if changed, or on an attachment with an address, with all other like empowered.

SIGNATURE:

SIGNATURE REQUIRED

SIGNATURE AND TYPED OR PRINTED NAME OF SIGNING OFFICER OR DIRECTOR

Date

Daytime Phone #

3/20/02 2561743-7760

CR2E034 (9/01)

ATTACH DOC # 147085

346728

Form 1120S

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0130

Do not file this form unless the corporation has timely filed

Form 2553 to elect to be an S corporation.

See separate instructions.

2001

Department of the Treasury
Internal Revenue Service

For calendar year 2001, or tax year beginning

and ending

A Effective date of election as an S corporation 1/12/90	Use IRS label. Otherwise, print or type.	Name Number, street, & room or suite no. (If a P.O. box, see page 11 of the instr.) UNITED SURGEONS, PA	C Employer identification no. 65-0173748
B Business code no. (see pages 29-31) 621111		1004 SOUTH OLD DIXIE HWY NO 301	D Date incorporated 1/12/90
		City or town, state, and ZIP code JUPITER FL 33458	E Total assets (see page 11) \$ 65,315

F Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

G Enter number of shareholders in the corporation at end of the tax year **2**

Caution: Include only trade or business income and expenses on lines 1a through 21. See page 11 of the instructions for more information.

Income	1a Gross rpt. or sales 1,709,687	b Less rtn. and allowances	c Bal	1c	1,709,687
	2 Cost of goods sold (Schedule A, line 8)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	1,709,687
	4 Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)			4	
	5 Other income (loss) (attach schedule) STMT 1			5	62,540
	6 Total income (loss). Combine lines 3 through 5			6	1,772,227
Deductions (see page 12 of the instructions for limitations)	7 Compensation of officers			7	884,935
	8 Salaries and wages (less employment credits)			8	251,623
	9 Repairs and maintenance			9	11,454
	10 Bad debts			10	
	11 Rents			11	151,432
	12 Taxes and licenses			12	47,072
	13 Interest			13	1,199
	14a Depreciation (if required, attach Form 4562)	14a	5,380		
	b Depreciation claimed on Schedule A and elsewhere on return	14b			
	c Subtract line 14b from line 14a			14c	5,380
	15 Depletion (Do not deduct oil and gas depletion.)			15	
	16 Advertising			16	198
17 Pension, profit-sharing, etc., plans			17	54,000	
18 Employee benefit programs			18	27,569	
19 Other deductions (attach schedule) STMT 2			19	266,271	
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19			20	1,701,133	
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6			21	71,094	
Tax and Payments	22 Tax: a Excess net passive income tax (attach sch.)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b (see page 16 of the instructions for additional taxes)			22c	
	23 Payments: a 2001 estimated tax payments & amount applied from 2000 return	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 4 of the instructions for depository method of payment			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount of line 26 you want: Credited to 2002 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			27		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this rtn. with the preparer shown below (see page 3)? ☒ Yes ☐ NoSignature of officer **BARRY M. MISKIN**

Date

Title

PRESIDENTPaid
Preparer's
Use Only

Preparer's signature

Date

Check if self-employed ☐Preparer's SSN or PTIN
188-42-4763

Firm's name (or yours if self-employed), address, and ZIP code

YAMPOLSKY, MANDELOFF, SILVER & CO., P.C.
1420 WALNUT STREET, SUITE 200
PHILADELPHIA, PA 19102

Phone no.

23-2477754
215-545-4800

Schedule A Cost of Goods Sold (see page 16 of the instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (specify method used and attach explanation) ▶

b Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) ▶ ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ▶ ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? ☐ Yes ☐ No

If "Yes," attach explanation.

Schedule B Other Information

	Yes	No
1 Check method of accounting: (a) <input checked="" type="checkbox"/> Cash (b) <input type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
2 Refer to the list on pages 29 through 31 of the instructions and state the corporation's principal:		
(a) Business activity ▶ SERVICE (b) Product or service ▶ MEDICAL		
3 Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
4 Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
5 Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter ▶ <input type="checkbox"/>		
6 Check this box if the corporation issued publicly offered debt instruments with original issue discount. If so, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments. ▶ <input type="checkbox"/>		
7 If the corporation: (a) filed its election to be an S corporation after 1986; (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 17 of the instructions) ▶ \$		
8 Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see page 18 of the instructions) ▶ <input type="checkbox"/>		

Note: If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach

Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

	(a) Pro rata share items	(b) Total amount
1 Ordinary income (loss) from trade or business activities (page 1, line 21)		71,094
2 Net income (loss) from rental real estate activities (attach Form 8825)		
3a Gross income from other rental activities	3a	
b Expenses from other rental activities (attach schedule)	3b	
c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4 Portfolio income (loss):		
a Interest income	4a	1,528
b Ordinary dividends	4b	
c Royalty income	4c	
d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e (1) Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e(1)	
(2) 28% rate gain (loss) ▶ (3) 5-year gain ▶		
f Other portfolio income (loss) (attach schedule)	4f	
5 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5	
6 Other income (loss) (attach schedule) STMT 3	6	17,062

Schedule K

Shareholders' Shares of Income, Credits, Deductions, etc. (continued)

	(a) Pro rata share items	(b) Total amount
Deductions	7 Charitable contributions (attach schedule) STMT 4	7 1,425
	8 Section 179 expense deduction (attach Form 4562)	8
	9 Deductions related to portfolio income (loss) (itemize)	9
	10 Other deductions (attach schedule)	10
Investment Interest	11a Interest expense on investment debts	11a
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1) 1,528
	(2) Investment expenses included on line 9 above	11b(2)
Credits	12a Credit for alcohol used as a fuel (attach Form 6478)	12a
	b Low-income housing credit:	
	(1) From partnerships to which section 42(j)(5) applies	12b(1)
	(2) Other than on line 12b(1)	12b(2)
	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d
	e Credits related to other rental activities	12e
13 Other credits	13	
Adjustments and Tax Preference Items	14a Depreciation adjustment on property placed in service after 1986	14a
	b Adjusted gain or loss	14b
	c Depletion (other than oil and gas)	14c
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)
e Other adjustments and tax preference items (attach schedule)	14e	
Foreign Taxes	15a Name of foreign country or U.S. possession ▶	
	b Gross income from all sources	15b
	c Gross income sourced at shareholder level	15c
	d Foreign gross income sourced at corporate level:	
	(1) Passive	15d(1)
	(2) Listed categories (attach schedule)	15d(2)
	(3) General limitation	15d(3)
	e Deductions allocated and apportioned at shareholder level:	
	(1) Interest expense	15e(1)
	(2) Other	15e(2)
	f Deductions allocated and apportioned at corporate level to foreign source income:	
(1) Passive	15f(1)	
(2) Listed categories (attach schedule)	15f(2)	
(3) General limitation	15f(3)	
g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	
h Reduction in taxes available for credit (attach schedule)	15h	
Other	16 Section 59(e)(2) expenditures:	
	a Type ▶ b Amount ▶	16b
	17 Tax-exempt interest income	17
	18 Other tax-exempt income	18
	19 Nondeductible expenses	19 3,847
	20 Total property distributions (including cash) other than dividends reported on line 22 below	20 57,996
	21 Other items and amounts required to be reported separately to shareholders (attach schedule)	
22 Total dividend distributions paid from accumulated earnings and profits	22	
23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	23 88,259	

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		94,319		54,596
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts				
3	Inventories				
4	U.S. Government obligations				
5	Tax-exempt securities				
6	Other current assets				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments				
10a	Buildings and other depreciable assets	209,934		209,934	
b	Less accumulated depreciation	197,463	12,471	202,842	7,092
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach sch.) STMT 5		2,627		3,627
15	Total assets		109,417		65,315
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		8,477		
18	Other current liabilities STMT 6		19,818		8,795
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (att. sch.) STMT 7		33,956		
22	Capital stock		500		500
23	Additional paid-in capital				
24	Retained earnings		46,666		56,020
25	Adjustments to shareholders' equity (attach schedule)				
26	Less cost of treasury stock				
27	Total liabilities and shareholders' equity		109,417		65,315

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on ln. 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books	67,350	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a	Tax-exempt interest \$	
	STMT 8	17,062	6	Deductions included on Schedule K, lines 1 through 11a, 15g, and 16b, not charged against book income this year (itemize):	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15g, and 16b (itemize):		a	Depreciation \$	
a	Depreciation \$		7	Add lines 5 and 6	
b	Travel and entertainment \$	3,847	8	Income (loss) (Schedule K, line 23).	
		3,847		Line 4 less line 7	
4	Add lines 1 through 3	88,259			88,259

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 27 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
1	Balance at beginning of tax year	46,666	
2	Ordinary income from page 1, line 21	71,094	
3	Other additions STMT 9	18,590	
4	Loss from page 1, line 21		
5	Other reductions STMT 10	22,334	
6	Combine lines 1 through 5	114,016	
7	Distributions other than div. distributions	57,996	
8	Balance at end of tax year. Subtract ln. 7 from ln. 6	56,020	

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Statement 1 - Form 1120S, Page 1, Line 5 - Other Income

Description	Amount
RENTAL INCOME	\$ 62,540
TOTAL	\$ 62,540

Statement 2 - Form 1120S, Page 1, Line 19 - Other Deductions

Description	Amount
AUTOMOBILE	\$ 5,271
BANK AND CREDIT CARD CHARGES	1,171
COLLECTIONS	4,257
COMPUTER EXPENSES	4,462
DUES AND SUBSCRIPTIONS	8,936
EDUCATION AND SEMINARS	1,171
INDEPENDENT MED. CONTRACTOR	3,334
INSURANCE	115,099
LEASED EMPLOYEE EXPENSE	9,806
MEDICAL SUPPLIES	8,837
OFFICE SUPPLIES AND EXPENSE	30,970
POSTAGE AND DELIVERY	6,052
PROFESSIONAL FEES	26,926
TELEPHONE	30,070
TRAVEL	639
UNIFORMS	242
UTILITIES	5,181
50% OF MEALS & ENTERTAINMENT	3,847
TOTAL	\$ 266,271

Statement 3 - Form 1120S, Page 2, Schedule K, Line 6 - Other Income (Loss)

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<u>Description</u>	<u>Amount</u>
SHAREHOLDER HEALTH INSURANCE	\$ 17,062.
TOTAL	<u>\$ 17,062</u>

Statement 4 - Form 1120S, Page 3, Schedule K, Line 7 - Charitable Contributions

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Description	50%	30%	20%	Total
CHARITABLE CONTRIBUTIONS	\$ 1,425	\$	\$	\$ 1,425
TOTAL	\$ 1,425	\$ 0	\$ 0	\$ 1,425

Statement 5 - Form 1120S, Page 4, Schedule L, Line 14 - Other Assets

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Description	Beginning of Year	End of Year
LOAN RECEIVABLE, EMPLOYEE	\$	\$ 1,000
SECURITY DEPOSITS	2,627	2,627
TOTAL	\$ 2,627	\$ 3,627

Statement 6 - Form 1120S, Page 4, Schedule L, Line 18 - Other Current Liabilities

Description	Beginning of Year	End of Year
PAYROLL TAXES PAYABLE	\$ 148	\$ 8,795
CREDIT CARDS PAYABLE	11,170	
LINE OF CREDIT	8,500	
TOTAL	\$ 19,818	\$ 8,795

Statement 7 - Form 1120S, Page 4, Schedule L, Line 21 - Other Liabilities

Description	Beginning of Year	End of Year
ACCRUED RETIREMENT PLAN EXP	\$ 33,956	\$
TOTAL	\$ 33,956	\$ 0

Statement 8 - Form 1120S, Page 4, Schedule M-1, Line 2 - Taxable Income Not on Books

Description	Amount
OFFICER'S HEALTH INSURANCE	\$ 17,062
TOTAL	\$ 17,062

Statement 9 - Form 1120S, Page 4, Schedule M-2, Line 3(a) - Other Additions

Description	Amount
INTEREST INCOME	1,528
OTHER INCOME	17,062
TOTAL	18,590

Statement 10 - Form 1120S, Page 4, Schedule M-2, Line 5(a) - Other Reductions

Description	Amount
OFFICER'S HEALTH INSURANCE	\$ 17,062
DISALLOWED ENTERTAINMENT EXP	3,847
CHARITABLE CONTRIBUTIONS	1,425
TOTAL	\$ 22,334