

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 section 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 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2010</u> and ending <u>12/31/2010</u>	
A This return/report is for:	☒ single-employer plan ☐ multiple-employer plan (not multiemployer) ☐ one-participant plan
B This return/report is for:	☐ first return/report ☒ final return/report ☒ an amended return/report ☐ short plan year return/report (less than 12 months)
C Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information							
1a Name of plan SUBURBAN SOFTWARE SYSTEMS INC 401(K) PROFIT SHARING PLAN		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">1b Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">001</td> </tr> <tr> <td colspan="2">1c Effective date of plan 01/01/2010</td> </tr> </table>	1b Three-digit plan number (PN) ►	001	1c Effective date of plan 01/01/2010			
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1c Effective date of plan 01/01/2010								
2a Plan sponsor's name and address (employer, if for single-employer plan) SUBURBAN SOFTWARE SYSTEMS INC. SUBURBAN SOFTWARE SYSTEMS INC. 2800 DARTMOUTH AVENUE BESSEMER, AL 35020		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">2b Employer Identification Number (EIN) 63-0932985</td> <td style="width:40%;"></td> </tr> <tr> <td>2c Plan sponsor's telephone number 205-481-4440</td> <td></td> </tr> <tr> <td>2d Business code (see instructions) 541511</td> <td></td> </tr> </table>	2b Employer Identification Number (EIN) 63-0932985		2c Plan sponsor's telephone number 205-481-4440		2d Business code (see instructions) 541511	
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2d Business code (see instructions) 541511								
3a Plan administrator's name and address (if same as Plan sponsor, enter "Same") SUBURBAN SOFTWARE SYSTEMS INC. 2800 DARTMOUTH AVENUE BESSEMER, AL 35020		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">3b Administrator's EIN 63-0932985</td> <td style="width:40%;"></td> </tr> <tr> <td>3c Administrator's telephone number 205-481-4440</td> <td></td> </tr> </table>	3b Administrator's EIN 63-0932985		3c Administrator's telephone number 205-481-4440			
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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. Sponsor's name		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">4b EIN</td> <td style="width:40%;"></td> </tr> <tr> <td>4c PN 002</td> <td></td> </tr> </table>	4b EIN		4c PN 002			
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4c PN 002								
5a Total number of participants at the beginning of the plan year		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5a</td> <td style="width:40%; text-align: center;">11</td> </tr> </table>	5a	11				
5a	11							
b Total number of participants at the end of the plan year		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5b</td> <td style="width:40%; text-align: center;">0</td> </tr> </table>	5b	0				
5b	0							
c Total number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">5c</td> <td style="width:40%; text-align: center;">0</td> </tr> </table>	5c	0				
5c	0							
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 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.								

Part III	Financial Information		
7 Plan Assets and Liabilities			
		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	23035	0
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	23035	0
8 Income, Expenses, and Transfers for this Plan Year			
		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	338	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		338
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e 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		338
j Transfers to (from) the plan (see instructions)	8j	-23373	

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:

2E 2F 2J 2K 2T 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:	Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c	Was the plan covered by a fidelity bond?	X		250000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		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.)		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	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	X		

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))..... ☐ Yes ☒ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 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?..... ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted during the plan year or any prior year? ☐ Yes ☒ 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 ☐ 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)
401(K) ADVANTAGE LLC401K PLAN	20-1826891	002

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.	04/18/2013	FRANK HUGHES
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	04/18/2013	FRANK HUGHES
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor



Suburban Software Systems

Date: March 11, 2013

To: EFAST, Internal Revenue Service 5500 SF reporting 2010

From: Denise Hughes, regarding 5500, on Federal ID 63-0932985
For year 2010

Subject: _____ 5500 SF report for 2010 Suburban Software Systems, Inc.
We received your letter of the 3rd of March 2013 today.

I am sending you a copy of our correspondence to you, from 10/1012, regarding the problem between our 401k program with Principal Financial Group and the transfer of our plan to One America (Tag Resources), and who was to file the 5500 report.

There were funds held at Principal for months into 2010 and they say a 5500 report was filed for Suburban that did not include a final report. There were funds on it that needed to be zeroed out but could not be till 2010. PFG and Suburban Software Systems did not know the plan would be a new one under One America.

One America was the type of 401K program that filed all the companies under their umbrella MEP. Suburban Software Systems, Inc. did not know about the confusion on the 5500 filing,

We contacted One America today regarding your letter and we received back from them a 5500 SF report which we are sending to you.

Suburban Software Systems
2800 Dartmouth Avenue
Bessemer, Alabama 35020
800-481-4440
205-481-4472 Fax
sales@suburbansoftware.com
support@suburbansoftware.com

Denise Hughes

To: Carole Cougill
Subject: RE: 2010 Futa filing and IRS notice

Carole, when I looked at the EFAST website there were just 0's on every items I could see but nothing to sign.

The letter from IRS says a written response is required. Do you have forms I need to mail with it? I am doing that today. Is the form you sent me the other day sufficient?

Denise Hughes
Suburban Software Systems, Inc.
2800 Dartmouth Avenue
Bessemer, AL 35020
205-481-4440

From: Carole Cougill [mailto:carole@tagresources.com]
Sent: Monday, March 11, 2013 5:19 PM
To: Denise Hughes
Cc: Frank Hughes
Subject: RE: 2010 Futa filing and IRS notice

Denise-we went through this back in October when you got the first notice. We could only file what we had, and Principal did not release all of your funds at the end of 2009, and didn't file the 2009 5500 correctly. We spoke to Principal, and they finally corrected the 2009 filing, but refused to complete the 2010 for the remainder that did not transfer, so I agreed to do it for you, even though it was not our responsibility. Our responsibility is for the funds in our plan, which we handled appropriately.

We now have the information for the remaining 2010 filing, and I have sent a copy for your review. As the IRS notice states, they have given you a couple more weeks to determine how you want to file the correction. Let me know how you want to proceed, so we can finalize the filing.

Carole Cougill CPA | VP of Plan Services | TAG Resources, LLC | 865.670.1844 ext 243 office | 865.670.0227 fax | 6322 Deane Hill Drive, Suite 201, Knoxville, TN 37919 | www.tagresources.com

Notice: This electronic mail transmission is for the use of the named individual or entity to which it is directed and may contain information that is privileged or confidential. It is not to be transmitted to or received by anyone other than the named addressee (or a person authorized to deliver it to the named addressee). It is not to be copied or forwarded to any unauthorized persons. If you have received this electronic mail transmission in error, delete it from your system without copying or forwarding it, and notify the sender of the error by replying via email or calling TAG Resources, LLC at 865-670-1844, so that our address record can be corrected.

IRS Circular 230 disclosure: To ensure compliance with requirements imposed by the IRS, we inform you that any tax advice contained in this communication (including any attachments) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

From: Denise Hughes [mailto:denise@suburbansoftware.com]
Sent: Monday, March 11, 2013 5:22 PM
To: 'Carole Cougill'
Cc: Frank Hughes
Subject: RE: 2010 Futa filing and IRS notice

Carole this was an email I sent to you on 10/10/2012. I do not understand why I am now hearing from the IRS regarding 2010 5500.

Denise Hughes
Suburban Software Sytems, Inc.
205-481-4440

From: Carole Cougill [<mailto:carole@tagresources.com>]
Sent: Monday, March 11, 2013 2:56 PM
To: Denise Hughes
Subject: RE: 2010 Futa filing and IRS notice

Denise-this could not be filed as part of ours, as it wasn't in our custody. I haven't checked to be sure that the amended 5500 was actually filed-did you have to sign it?

Principle did finally send me the info I needed to complete the final 5500, and I have attached a pdf for your review. The IRS considered this late, since they didn't get an extension form for 2010, or a completed 5500. We know that you weren't aware of the problem, so it is a question of if you want to explain what happened and attach it to this filing (Principal filed 2009 5500 incorrectly, they had to get the amended return filed and provide the necessary information to complete the 2010 5500), or if you would rather get this filed under the DFVC program and have it over and done with.

They do accept reasonable cause for late filings, but we never know if they will ahead of time. Some of our clients that have had similar problems with their prior providers have opted for the DFVC so that they don't have to deal with any other issues. You will have to make this decision, and sign the return, since the assets were not with us during this period.

If no one there has signed a 5500 on the efast2 site, you will need to go in and register as an authorized signer. I have provided the link-
<https://www.efast.dol.gov/welcome.html>. They do not accept paper filings anymore, and before this is filed, a decision needs to be made on filing with a reasonable cause letter, attached to the filing or under the DFVC program, so it can be indicated on the filing.

Just let me know which way you want to proceed, and we can get this completed ASAP. I am sorry to have been slow getting back to you regarding this. It has been crazy here the last couple months with all of our audits, testing and plan changes, but we can get this wrapped up before their deadline.

Best regards, Carole

Carole Cougill CPA | VP of Plan Services | TAG Resources, LLC | 865.670.1844 ext 243 office | 865.670.0227 fax | 6322 Deane Hill Drive, Suite 201, Knoxville, TN 37919 | www.tagresources.com

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From: Denise Hughes [<mailto:denise@suburbansoftware.com>]
Sent: Monday, March 11, 2013 1:16 PM
To: Carole Cougill
Cc: Frank Hughes; William White
Subject: 2010 Futa filing and IRS notice

Carole, Suburban Software Systems, Inc., has included a scan of the IRS letter we received today. What ever happened about the filing of the 5500 for Suburban Software Systems, Inc. for 2010? I was under the impression that Principal had forwarded their information to you for One America, Tag Resources to file under their joint filing. Please contact us immediately.

Denise Hughes
Suburban Software Systems
2800 Dartmouth Avenue
Bessemer, AL 35020

205-481-4440

205-481-4472 fax

denise@suburbansoftware.com

TO EFAST 5500 reporting

4/17/2013

Suburban Software Systems, Inc. to sending attachments to show the history of the 2009 filing by Principal Financial Group and TAG Resources and the filing of the reports. Principal initially filed the 2009 with EFAST with a credit balance on it. This amount of - \$23373.00 was the amount of guaranteed interest funds that could not be transferred to TAG Resources until the dates were due. This filing some time later was rejected because of the balance.

In December 2009 Suburban Software Systems, Inc. changed from the Principal Plan to the Tag Resources (One America etc.). Suburban did not realize at the time that Tag considered our 401k with Principal as closed. There was a time of confusion and rejection of responsibility for filings between the two companies. TAG finally at the end of 2012 did the work to file the end of 2009. It was not until March that we realized they did not file it.

We sent all the paper work and 5500 form they emailed to us to the IRS mid March 2013. We are just receiving a returning of the filing from them saying we needed to file electronically.

We will attach some of the correspondence between the parties.

Denise Hughes
Accounts Payable
Suburban Software Systems, Inc
205-481-4440
denise@suburbansoftware.com