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

2013

This Form is Open to Public Inspection

Part I		Identification Informa	ition					
For calenda	ar plan year 2013 or fi		01/01/2013		and ending 1	2/31/	2013	
A This ret	turn/report is for:	X a single-employer plan	am	nultiple-employer pl	an (not multiemployer)		a one-particip	pant plan
B This ret	turn/report is:	the first return/report	the	final return/report				
		an amended return/repo	ort a sh	ort plan year returr	n/report (less than 12 m	onths)	
C Check I	box if filing under:	X Form 5558	aut	omatic extension			DFVC progra	am
	3 · · · ·	special extension (enter						
Part II	Basic Plan Info	prmation—enter all request		1				
1a Name	l.	Titation onto an roquos	tod imormation	•		1b	Three-digit	
	•	KERAGE INC. PENSION PLA	AN				plan number	
							(PN) ▶	002
						1c	Effective date o	•
2a Plan si	nonsor's name and ad	ddress; include room or suite	number (emplo	over if for a single-	emplover plan)	2h	Employer Identi	
	COIN & STAMP BRO		nambor (ompre	byor, ir for a omigro	omployor plant	20		98286
						2c	Sponsor's telep	hone number
30 MERRICI							516-540	
MERRICK, N	NY 11566					2d	Business code ((see instructions)
							45399	
		nd address Same as Plan	•	e Same as Plan	Sponsor Address	3b	Administrator's	EIN 398286
MERICAN C	OIN & STAMP BROK		IERRICK AVE RICK, NY 115	666		3с		telephone number
			,				516-546	
4 If the r	name and/or FINI of the	a plan anancar has shanged	ainaa tha laat r	coturn/ronart filed fo	er this plan anter the	415	FIN	
		e plan sponsor has changed a mber from the last return/repo		eturi/report illeu io	ir triis piari, eriter trie	40	EIN	
	or's name	•				4c	PN	
5a Total r	number of participants	at the beginning of the plan	year			5a		5
b Total r	number of participants	at the end of the plan year				5b		4
		at the end of the plan year account balances as of the e						4
C Numb compl	er of participants with lete this item)	account balances as of the e	nd of the plan	year (defined bene	fit plans do not	5с		
C Numb compl	er of participants with lete this item)all of the plan's asset	account balances as of the e	end of the plan	year (defined bene ssets? (See instruc	fit plans do not	5с		X Yes No
c Numb compl 6a Were b Are yo	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and	end of the plan ed in eligible as I report of an ir	year (defined bene ssets? (See instruction	fit plans do not tions.)d public accountant (IQ	5c		
c Numb compl 6a Were b Are younder	er of participants with lete this item)	account balances as of the e	end of the plan ed in eligible as I report of an in	year (defined bene ssets? (See instruct dependent qualifie conditions.)	fit plans do not tions.)d public accountant (IQ	5c		X Yes No
c Numb compl 6a Were b Are younder If you	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and (See instructions on waiver	ed in eligible as report of an in eligibility and plan cannot u	sets? (See instructed pendent qualified conditions.)se Form 5500-SF	fit plans do not tions.)d public accountant (IQ	5c PA)	n 5500.	X Yes No
C Numb compl 6a Were b Are younder If you C If the p	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and ? (See instructions on waiver ither line 6a or line 6b, the p fit plan, is it covered under the	ed in eligible as report of an in eligibility and plan cannot u e PBGC insura	year (defined bene ssets? (See instruction independent qualifier conditions.)	fit plans do not tions.) d public accountant (IQ and must instead use ERISA section 4021)?	5c PA) Form	n 5500. Yes	X Yes No X Yes No
C Numb complete Service Servic	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and (See instructions on waiver ither line 6a or line 6b, the p fit plan, is it covered under the or incomplete filing of this	ed in eligible as I report of an in eligibility and plan cannot u e PBGC insura	year (defined bene ssets? (See instruct dependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed in	fit plans do not tions.) d public accountant (IQ and must instead use ERISA section 4021)?	Form	n 5500. Yes No established.	X Yes No X Yes No Not determined
C Numb complement of the property of the prope	er of participants with lete this item)	account balances as of the e s during the plan year investe of the annual examination and (See instructions on waiver ither line 6a or line 6b, the plan, is it covered under the or incomplete filling of this ther penalties set forth in the ind signed by an enrolled actu	ed in eligible as I report of an in eligibility and plan cannot u e PBGC insura return/report instructions, I o	year (defined bene ssets? (See instruct dependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed to declare that I have de	fit plans do not tions.)d public accountant (IQ and must instead use ERISA section 4021)? unless reasonable cau examined this return/re	Form xuse is	n 5500. Yes No established. ncluding, if applic	
C Numb complement of the property of the prope	er of participants with lete this item)	account balances as of the e s during the plan year investe of the annual examination and (See instructions on waiver ither line 6a or line 6b, the plan, is it covered under the or incomplete filling of this ther penalties set forth in the ind signed by an enrolled actu	ed in eligible as I report of an in eligibility and plan cannot u e PBGC insura return/report instructions, I o	year (defined bene ssets? (See instruct dependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed to declare that I have de	fit plans do not tions.)d public accountant (IQ and must instead use ERISA section 4021)? unless reasonable cau examined this return/re	Form xuse is	n 5500. Yes No established. ncluding, if applic	
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C Numb complement of the property of the prope	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and ? (See instructions on waiver ither line 6a or line 6b, the p fit plan, is it covered under the or incomplete filing of this ther penalties set forth in the i nd signed by an enrolled actu- plete. //valid electronic signature.	ed in eligible as I report of an in eligibility and plan cannot u e PBGC insura return/report instructions, I o	year (defined bene- ssets? (See instruct idependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed to declare that I have of the the electronic vers	fit plans do not tions.) d public accountant (IQ and must instead use ERISA section 4021)? unless reasonable cau examined this return/repsion of this return/report	Form Sise is port, in the property of the pro	n 5500. Yes No sestablished. Including, if applic to the best of my	Yes No Yes No Not determined Sable, a Schedule knowledge and
6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and ? (See instructions on waiver ither line 6a or line 6b, the p fit plan, is it covered under the or incomplete filing of this ther penalties set forth in the i nd signed by an enrolled actu- plete. //valid electronic signature.	ed in eligible as I report of an in eligibility and plan cannot u e PBGC insura return/report instructions, I o	year (defined bene- sets? (See instruct idependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed to declare that I have a is the electronic vers	fit plans do not tions.) d public accountant (IQ and must instead use ERISA section 4021)? unless reasonable cau examined this return/report	Form Sise is port, in the property of the pro	n 5500. Yes No sestablished. Including, if applic to the best of my	Yes No Yes No Not determined Sable, a Schedule knowledge and
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C Numb compl 6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and ? (See instructions on waiver ither line 6a or line 6b, the p fit plan, is it covered under the or incomplete filing of this ther penalties set forth in the i nd signed by an enrolled actu- plete. //valid electronic signature. administrator Dyer/plan sponsor	ed in eligible as report of an in eligibility and plan cannot u e PBGC insura return/report instructions, I c uary, as well as	year (defined bene- ssets? (See instruct idependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed to declare that I have to so the electronic versions. 08/04/2014 Date Date	fit plans do not tions.)	Form X see is use is and ual signal s	n 5500. Yes No sestablished. Including, if applic to the best of my gning as plan adragging as employed	Yes No Yes No Not determined Rable, a Schedule v knowledge and ministrator er or plan sponsor
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C Numb compl 6a Were b Are younder If you C If the p Caution: A Under pena SB or Sche belief, it is to SIGN HERE SIGN HERE	er of participants with lete this item)	account balances as of the e s during the plan year investe f the annual examination and ? (See instructions on waiver ither line 6a or line 6b, the p fit plan, is it covered under the or incomplete filing of this ther penalties set forth in the i nd signed by an enrolled actu- plete. //valid electronic signature. administrator Dyer/plan sponsor	ed in eligible as report of an in eligibility and plan cannot u e PBGC insura return/report instructions, I c uary, as well as	year (defined bene- ssets? (See instruct idependent qualifie conditions.)se Form 5500-SF ance program (see will be assessed to declare that I have to so the electronic versions. 08/04/2014 Date Date	fit plans do not tions.)	Form X see is use is and ual signal s	n 5500. Yes No sestablished. Including, if applic to the best of my gning as plan adragning as employed	

Form 5500-SF 2013 Page **2**

Pai	rt III Financial Information										
7	Plan Assets and Liabilities		(a) Beginning of Yea				(b) End	of V			
	Total plan assets	7a	(a) Beginning of Tea				(b) Ellu		154565	5	
	Total plan liabilities	7a 7b							10 1000		
	Net plan assets (subtract line 7b from line 7a)	70 7c	15739	5					154565	5	
	Income, Expenses, and Transfers for this Plan Year	1 70					/b) =				
	Contributions received or receivable from:		(a) Amount				(b) ⁻	otai			
	(1) Employers	8a(1)									
	(2) Participants	8a(2)									
	(3) Others (including rollovers)	8a(3)									
b	Other income (loss)	8b	-283	0							
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c							-2830)	
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d									
е	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							-2830)	
j	Transfers to (from) the plan (see instructions)	8j									
Pai	t IV Plan Characteristics	, ,	L								
9a	If the plan provides pension benefits, enter the applicable pension 1A 3D	feature co	des from the List of Plan Char	acteris	stic Co	des in	the instru	ction	s:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	eature cod	es from the List of Plan Chara	cterist	ic Cod	les in t	he instruct	ions			
Dow	W Compliance Overtions										
Par	•				Vaa	NI-	l				
10	During the plan year:	tiono withi	n the time period described in		Yes	No		Am	ount		
a	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	ıciary Corı	rection Program)	10a		X					
D	Were there any nonexempt transactions with any party-in-interest on line 10a.)			10b		X					
					X					20	000
				10c						30	000
d	or dishonesty?	······		10d		X					
е	Were any fees or commissions paid to any brokers, agents, or oth insurance service, or other organization that provides some or all										
	instructions.)			10e		X					
f	Has the plan failed to provide any benefit when due under the pla	n?		10f		X					
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of year e	end)	10q		Χ					
h	If this is an individual account plan, was there a blackout period?	(See instru	uctions and 29 CFR	J		X					
i	If 10h was answered "Yes," check the box if you either provided the executions to providing the police applied under 20 CER 2520.10.	ne require	d notice or one of the	10h 10i							
Dani	exceptions to providing the notice applied under 29 CFR 2520.10	1-3		101							
11											
	5500) and line 11a below)										
	Enter the unpaid minimum required contribution for current year fr		,			11a		1 -	7		0
12	Is this a defined contribution plan subject to the minimum funding			or se	ection	302 of	ERISA?		Yes	X	No
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)										
	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										
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	•			<u> </u>	46:	1				
b	Enter the minimum required contribution for this plan year					12b					

Page	3	- [1
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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?	. 🔲 Y	'es 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 of the PBGC?	control		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):	3c(2) El	N(s)	13c(3) PN(s)
Part	VIII Trust Information (optional)			
14a	Name of trust	14b Tr	ust's EIN	

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

2013

This Form is Open to Public Inspection

For	calendar _l	plan year 2013	or fiscal plan	year beginning (01/01/2013			and end	ing 12/3	1/2013		
•	Round of	f amounts to i	nearest dollar									
•	Caution: /	A penalty of \$1	,000 will be as	sessed for late filing	of this report u	unless reas	onable ca	use is establish	ed.			
	lame of pl ERICAN C		PBROKERAGI	E INC. PENSION PLA	AN			B Three-di plan nun	git nber (PN)	<u> </u>	002	
C	Plan enone	or's name as s	shown on line 3	2a of Form 5500 or 5	500-SE			D Employer	Identificati	ion Number ((FINI)	
	•		BROKERAGE		300-31			Lilipioyei	11-2698		(LIIV)	
									2000			
Ет	ype of plar	n: X Single	Multiple-A	Multiple-B	F	Prior year pl	an size: 🔀	100 or fewer	101-50	00 More	than 500	
Pa	rt I B	Basic Inforn	nation									
1	Enter the	e valuation date	e:	Month	Day01	Year _	2013	_				
2	Assets:											
	a Market	t value							2a			157395
	b Actuar	rial value							2b			157395
3	Funding	target/participa	ant count breal	kdown:			(1) N	umber of partic	ipants	(2)	Funding Tar	get
	a For ref	tired participan	nts and benefic	iaries receiving paym	ent	3a		·	0	• • • • • • • • • • • • • • • • • • • •		0
	b For te	rminated veste	ed participants.			3b			0			0
	C For ac	tive participant	ts:									
	(1)	Non-vested b	benefits			3c(1)						0
	(2)	Vested bene	fits			3c(2)						78533
	(3)	Total active				3c(3)			4			78533
	d Total					3d			4			78533
4	If the pla	ın is in at-risk s	status, check th	ne box and complete	lines (a) and (b)						
	a Fundir	ng target disreg	garding prescri	bed at-risk assumption	ons				4a			
				sumptions, but disregaces					4b			
5	Effective	interest rate							5			6.13 %
6	Target n	ormal cost							6			0
-	Fo the best of accordance w	ith applicable law a	e information supplie and regulations. In m	ed in this schedule and acco ny opinion, each other assun operience under the plan.								
	IGN ERE							_		05/19/2	2014	
			Signa	ature of actuary						Date		
ART	HUR E. TI	EILER, ASA, M	ЛАА							14-01	157	
			Type or p	rint name of actuary					Most re	ecent enrollm	ent number	
PRC	FIT AND	PENSION PLA	ANNERS, INC.					_		516-74	17-6525	
		BROOK ROAD Y 11791-2117		Firm name				Т	elephone ı	number (inclu	uding area co	ode)
			Add	dress of the firm				_				
	actuary h	as not fully refl	lected any regu	ulation or ruling promi	ulgated under	the statute	in comple	eting this sched	ule, check	the box and	see	

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Schedule SB (Form 5500) 2013

Pa	rt II	Begir	ning of Year	Carryov	er and l	Prefunding B	alances								
									(a) (Carryover balanc	е	(b)	Prefund	ing balar	ice
7		-	nning of prior year		-	•	•				0				13616
8			for use to offset pr	-	•	•									
9	Amoun	t remaini	ng (line 7 minus lir	ne 8)							0				13616
10	Interest	t on line 9	using prior year's	actual re	turn of	3.06%					0				417
11	11 Prior year's excess contributions to be added to prefunding balance:														
	a Present value of excess contributions (line 38a from prior year)											17386			
	b Interest on (a) using prior year's effective interest rate of6.13_% except as otherwise provided (see instructions)											1066			
	C Total	available	at beginning of cur	rent plan y	ear to add	to prefunding balar	nce								18452
	d Porti	on of (c)	to be added to pre	efunding ba	alance										
12	Other r	eductions	s in balances due	to election	s or deem	ed elections									
13	Balanc	e at begir	nning of current ye	ar (line 9	+ line 10 +	line 11d – line 12)				0				14033
P	art III	Fun	ding Percenta	ages											
14	Funding	g target a	ttainment percent	age									14	182	2.55 %
15	Adjuste	ed funding	g target attainmen	t percenta	ge								15	200).41 %
16			ling percentage fo nding requirement									е	16	37	7.13 %
17	If the co	urrent val	ue of the assets o	f the plan	is less tha	n 70 percent of the	e funding ta	rget,	enter s	such percentage.			17		%
Pa	art IV	Con	tributions and	d Liquid	lity Sho	rtfalls									
18	Contrib	utions m	ade to the plan for	the plan y	ear by em	ployer(s) and em	ployees:								
(N	(a) Dat IM-DD-Y		(b) Amount pa employer(nount paid by mployees	(a) [(MM-DD		Y)	(b) Amount employe		(ınt paid b oyees	у
								-							
							Totals ►	'	18(b)		0	18(c)			0
19			loyer contributions												
	_		allocated toward u								19a				0
	b Cont	ributions	made to avoid res	trictions a	djusted to	valuation date									0
			allocated toward mi			ibution for current y	ear adjusted	l to va	aluation	n date	. 19с				0
20		-	outions and liquidit	-		_					l			7	-
			nave a "funding sh										L		X No
			Yes," were require		-		-		timely	manner?	 آ		·····	Yes	No
	C If line	e 20a is "	Yes," see instructi	ons and co					L:!						
		(1) 19	st I		Liquidi (2)	ty shortfall as of e 2nd	nd of quarte	er of t	his pla (3)	an year 3rd			(4) 4t	<u> </u>	
		() (\-/	-			(5)				(1) 10		

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	t Normal Cost					
21	Discou	nt rate:								
	a Seg	ment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment 6.76 %		N/A, fu	ll yield	curve	used
	b Appl	icable month (enter code)			21b				3
22	Weight	ed average ret	tirement age			22				65
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitut	te			
Pa	rt VI	Miscellane	ous Items							
24				tuarial assumptions for the current	plan year? If "Yes," see	instructions	regarding re	quired		
		-							Yes	X No
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attach	chment			Yes	X No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	tions regarding required	attachment			Yes	X No
27	27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment									
Pa	Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years									
28	Unpaid		-	years		28				0
29				d unpaid minimum required contrib		29				
	(line 19	9a)								0
30	Remair	ning amount of	f unpaid minimum required cor	ntributions (line 28 minus line 29)		30				0
Pa	rt VIII	Minimum	Required Contribution	For Current Year						
31	Target	normal cost a	nd excess assets (see instruct	tions):						
	a Targe	et normal cost	(line 6)			31a				0
	b Exce	ess assets, if ap	pplicable, but not greater than	line 31a		31b				
32	Amortiz	zation installme	ents:		Outstanding Bala	ance	Ir	stallme	ent	
	a Net s	shortfall amortiz	zation installment			0				0
	b Waiv	er amortization	n installment			0				0
33				iter the date of the ruling letter gran		33				
34	Total fu	unding requirer	ment before reflecting carryove	er/prefunding balances (lines 31a -	31b + 32a + 32b - 33)	34				0
				Carryover balance	Prefunding bala	nce	To	tal bala	nce	
35		_	use to offset funding							0
36	Additio	nal cash requir	rement (line 34 minus line 35).			36				0
37	Contrib	outions allocate	ed toward minimum required co	ontribution for current year adjuste	d to valuation date	37				0
38	•		ess contributions for current ye							
			<u> </u>	ar (See manucions)		38a				0
				prefunding and funding standard c		38b				
39				ear (excess, if any, of line 36 over		39				0
40		-		S	•	40				0
	rt IX			Pension Relief Act of 2010		l				
			de to use PRA 2010 funding re		(Occ mon donons	,				
				eller for trils plant.			2 plus 7 year	rs F] 15 v	/ears
				41a was made				2010	_	2011
42			,				5	2010	<u>' Ll</u>	2011
				d		42				
43	⊏xcess	ırıstaliment ac	celeration amount to be carrie	d over to future plan years		43				

American Coin and Stamp DBP for SB line 26 - Schedule of Active Participant Data

EIN # 11-2698286

Attained	Years	of C	redited	Servi	ce				
Age	under 1	1-4	5-9	10-14	15-19	20-24	25-29	30up	Tot
01/01/13									
under 25	0	1	0	0	0	0	0	0	1
25-29	0	0	0	0	0	0	0	0	0
30-34	0	0	0	0	0	0	0	0	0
35-39	0	0	0	0	0	0	0	0	0
40-44	0	0	0	0	0	0	0	0	0
45-49	0	0	0	0	0	0	0	0	0
50-54	0	0	0	0	0	0	0	1	1
55-59	0	0	0	1	0	0	0	1	2
60-64	0	0	0	0	0	0	0	0	0
65-69	0	0	0	0	0	0	0	0	0
70& up	0	0	0	0	0	0	0	0	0
Totals	0	1	0	1	0	0	0	2	4

American Coin and Stamp DBP EIN # 11-2698286

Schedule SB Part V - Statement of Actuarial Assumptions/Methods and Schedule SB Line 22 Description of Weighted Average Ret. Age and Schedule SB Line 23

Actuarial Valuation as of 01/01/13

PLAN ACTUARIAL ASSUMPTIONS

Pre	Retirement Post Retirement
(1) VALUATION INTEREST	12.75 % 12.75 %
MORTALITY	None 1994 GAR B set back 0
SALARY SCALE	0.00 %
LOADING	0.00 %
Segment rates	1st 4.94% 2nd 6.15 3rd 6.76
(2) PLAN ACTUARIAL	For the Age Adjusted maximum \$ Limit
EQUIVALENT	use 5 % interest & 1994 GAR Blended
	for all other purposes
	The 30-year treas rate for the 5th
	month prior to the beginning of year
	With 94 GAR Blended Mort Rev R 2001-62
(2) DECEMBERATE	Date and Date and
	Retirement Post Retirement
ACCRUED BENEFIT	5.50% 5.50%
MORTALITY	None 94GAR set back 0
	13Map21 Oct. 2012
(4) TARGET LIABILITY	FIRST SEG RATE 4.94% 1.72%
	SECOND SEG RATE 6.15% 4.58%
	THIRD SEG RATE 6.76% 5.67%
	2012 COMBINED MORTALITY BY GENDER

- (5) Description of Weighted Average Retirement Age
 Schedule SB, Line 22
 Participants are assumed to retire on the later of:
 Their normal retirement age, or the end of the
 Valuation year. The average of those ages is shown.
- (6) Description of Valuation Method Schedule SB, Line 25 not changed from prior year PPA version of the Unit Credit Method

Form 5500-SF	Short Form Annual Re		f Small Emplo	yee	OMB Nos. 1210-0110- 1210-0089
Department of the Treasury Internal Revenue Sorvice	This form is required to be filed to	enefit Plan under sections 104 ar	nd 4065 of the Employe	ee	2013
Caparament of Labor Employee Eansits Security Administration	Retirement Income Security Act of 19	974 (ERISA), and sec Revenue Code (the C	tions 6057(b) and 6050	3(a) of	This Form is Open to Public
Pansion Benefit Guaranty Corporation	Complete all entries in accorda	nce with the instruc	tions to the Form 550	0-SF.	inspection
	lentification Information				
For calendar plan year 2013 or fisc	al plan year beginning 01/	01/2013	and ending		12/31/2013
A This return/report is for:	= = = = = = = = = = = = = = = = = = = =		an (not multiemployer)	l	a one-participant plan
B This return/report is:	≟ · ∷	ha final return/report	_		
	an amended return/report La	short plan year return	n/report (less than 12 m		_
C Check box if filing under:	Form 5558	utomatic extension		Į	DFVC program
	special extension (enter description))			
Part II Basic Plan Inform	nation enler all requested informati	on		1 47	
1a Name of plan	- Danie	m Yalam		,	Three-digit plan number
American Coin & Stamp	p Brokerage Inc. Pensio	n Plan		1	(PN) > 002
					Effective date of plan
2m Dies georgede some and odde	ess; include room or suite number (em	rlover if for a ringle	amalover plant	 -	Employer Identification Number
American Coin & Stamp		pacyer, ir tor a sargre-	employer plany		(EIN) 11-2698286
30 Merrick Ave					Sponsor's telephone number 515-546-2300
					Business code (see instructions)
Merrick 3a Plan administrator's name and	NY 11566 address Same as Plan Sponsor Na	me Same as Plan	Sponsor Address		453990 Administrator's EIN
American Coin & Stamp	<u>.</u>	u	•		11-2698286
-					Administrator's telephone number
30 Merrick Ave					516-546-2390
Merrick	NY 11566		·	<u>l</u> _	
4 If the name and/or EIN of the pame, EIN, and the plan number	plan sponsor has changed since the les	st return/report filed fo	nthis plan, enter the	4b	EIN
a Spansor's name	yes most one last result we post.			4c	PN
	t the beginning of the plan year			5a	5
b Total number of participants at	tithe end of the plan year	,,,,, 		5b	4
	occunt balances as of the end of the pla			5c	
					X Yes No
	furing the plan year invested in eligible he annual examination and report of an				N ies [As
under 29 CFR 2520.104-46? ((See instructions on waiver eligibility an	d conditions.)	,,		
-	er line 6a or line 6b, the plan cannot				`
c if the plan is a defined benefit	plan, is it covered under the PBGC insc	urance program (see	ERISA section 4021)?	X	Yes No Not determined
Caution: A penalty for the late or	incomplete filing of this return/repo	rt will be assessed (uniess reasonable car	use is e	established.
Linder penalties of periury and other	r cenalties set forth in the instructions.	declare that I have o	examined this return/re	port, in	cluding, if applicable, a Schedule
SB or Schedule MB completed and belief, it is true, correct, and complete.	signed by an enrolled actuary, as well	as the electronic ven	sion of this return/repor	i, and is	o the best of my knowledge and
			<u> </u>		
SIGN	<u> [[]</u>	ļ	Richard Cinco	tta	·
HERE Signature of plan and	ninistrator	Date 7 /27/24	Enter name of individ	ual sign	ning as plan administrator
SIGN	77.s		Richard Cinco	tta	
HERE Signature of employs		Date 7/27/4/		ua: sigi	ning as employer or plan sponsor
Preparer's name (including firm nar	me, if applicable) and address; include	room or suite numbe	r (optional)	Prepa	arer's telephone number (optional)
!					
				<u>L</u>	<u> </u>
i					
Į.				1	

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- 3	œ	_

Part III Financial Information								
7 Plan Assets and Liabilities		(a) Beginning of Year		<u> </u>		(b) End of		
a: Total plan assets	7a	15	739	5			1	54565
b Total plan Rabilities	. 7b			┷				
C Net plan assets (subtract line 7b from line 7a)	7c	15	739	5			1	54565
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount		┿		(b) <u>Tol</u>	tał	
a Contributions received or receivable from:	0-43			1				
(1) Employers	8a(1)			╅┈				
(2) Participants	82(2)			╁	_			
(3) Others (including followers)	. 82(3) . 8b		-283	0	•			
b Other income (lass)	8c			+		······································		-2830
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) d Benefits paid (including direct reflovers and insurance premiums	- 40			十				
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			4				
h Total expenses (add lines 6d, 5e, 8f, and 8g)	. 8h							2022
Net income (loss) (subtract line 8h from line 8c)				_		·		-2833
j Transfers to (from) the plan (see instructions)	· 8į	<u> </u>			<u>·</u>			
Part IV Plan Characteristics 9a If the plan provides pension benefits, enter the applicable pension 1A 3D b If the plan provides welfare benefits, enter the applicable welfare								·
Part V Compliance Questions			_	Yes	No		Amount	
During the plan year: a Was there a failure to transmit to the plan any participant contrib 29 CFR 2519.3-102? (See instructions and DOL's Voluntary Fix	utions with	in the time period described in rection Program)	10a		Х			
b Were there any nonexempt transactions with any party-in-interest on line 10a.)	st? (Do not	include transactions reported	10b		х			
C Was the plan covered by a fidelity bond?			10c	x_				30000
d Did the plan have a loss, whether or not reimbursed by the plan or dishonesty?	s fidelity bo	inc, that was caused by fraud	10d		Х			
Were any fees or commissions paid to any brokers, agents, or of insurance service, or other organization that provides some or a instructions.)	ther persor il of the bei	ns by an insurance carrier, nefits under the plan? (See	1Ge		Х			
f Has the plan failed to provide any benefit when due under the p	lan?	***************************************	10f	<u> </u>	X	ļ <u></u>		
g Did the plan have any participant toans? (If "Yes," enter amount	as of year	end.)	10g		х			
h If this is an individual account plan, was there a blackout period 2520,101-3.)	? (See instr	uctions and 29 CFR	10h		х			· .
i If 10h was answered "Yes," check the box if you either provided exceptions to providing the notice applied under 29 CFR 2520.1	the require	d notice or one of the	101	<u> </u>			· · · · · · · · · · · · · · · · · · ·	
Part VI Pension Funding Compliance						<u> — </u>		
11 Is this a defined benefit plan subject to minimum funding require 5500) and line 11a below)		***********************************		17.41.	*******	3 (Form	χ Yes	No
11a Enter the unpaid minimum required contribution for current year	from Sche	dule SB (Form 5500) line 39			1fa			
12 Is this a defined contribution plan subject to the minimum fundi	ng requiren	ents of section 412 of the Cod	9 10 9	ection	302 of	ERISA?	Yes	X No
At "Vee " complete line 12s or lines 12b, 12c, 12d, and 12e beig	w. as apoli	cable.)				İ	4_/!::	
If a waiver of the minimum funding standard for a prior year is b granting the waiver.	eing amorti	zed in this plan year, see instru Mo	144	s, and	enter t Day	he cate of t	ne letter n Year	miuâ
ff you completed line 12s, complete lines 3, 9, and 10 of Sched	ule MB (Fo	rm 5500), and skip to line 13	<u>. </u>		12b	$\overline{}$	_	
b Enter the minimum required contribution for this plan year					120	<u> </u>		

American Coin & Stamp Brokerage, Inc.—

Collecting is not just our Business, it's our Passion

7/29/2014

AMERICANCAN : STAMPBROKERAGE INC. PENSION PLAN

Authorization to Electronically Sign and File 5500

I hereby authorize any employee of Profit and Pension Planners ("Service Provider") to electronically sign and file 5500 forms on my behalf. I further understand the following:

- I must sign a paper copy of the completed 5500 form.
- An image of my signature will be included with the rest of the return/report posted by the Department of Labor on the internet for public disclosure.
- I may revoke or change this authorization at any time by written notification to Service Provider.

SCHEDULE SB (Form 5500)

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

For calendar plan year 2013 or fiscal plan year beginning

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.

and ending

01/01/2013

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

12/31/2013

		ff amounts to neares A penalty of \$1,000 w		or late filir	ng of this r	eport u	ınless reas	onable ca	ause is establishe	ed.			
	A Name of plan American Coin & Stamp Brokerage Inc. Pension Plan								B Three-digit plan number (PN) ▶ 002				
C PI	an spon	sor's name as shown	on line 2a of Form	า 5500 or	5500-SF				D Employer	Identification	n Number (EIN)	
A	meric	an Coin & Sta	ımp Brokera	ge Ind	С.				11-269828	36			
E Ty	pe of pla	an: X Single Mu	ultiple-A Multi	ple-B		FF	Prior year pla	an size: 2	100 or fewer	101-500	More t	han 500	
Pa	rt I	Basic Informatio	n			·							
1	Enter th	ne valuation date:	Month	01	Day	01	Year_	2013	_				
2	Assets:												
	a Marke	et value								2a		157395	
	b Actua	arial value								2b		157395	
3	_	g target/participant cou				i		(1) N	lumber of partici	_	(2)	Funding Target	
		etired participants and		٠	•		3a			0		0	
		erminated vested parti	cipants				3b			0		0	
		ctive participants:				İ	0 - (4)			L			
		Non-vested benefit					3c(1)	-		_		0 	
	(2)						3c(2) 3c(3)			4		78533	
	. ' '	Total active					3c(3)			4		78533	
4		an is in at-risk status,						l	П	-		70333	
•		ing target disregarding			`	, ,	,		Ш	4a			
	b Fund	ing target disregarding ing target reflecting at risk status for fewer the	-risk assumptions	, but disr	egarding t	transitio	on rule for p	olans that	have been in	4h			
5	Effective	e interest rate								5		6.13%	
6	Target i	normal cost								6		0	
To ac	the best of the coordance v		ations. In my opinion, ea	ach other as	sumption is r							bed assumption was applied in and such other assumptions, in	
	IGN ERE		Arth	~ ×	7	eil	er		_	()5/19/2	014	
Signature of actuary Arthur E. Teiler, ASA, MAA									Date 140115	57			
Type or print name of actuary Profit and Pension Planners, Inc.					Most recent enrollment number 516-747-6525								
			Firm nam	е					Te	elephone nu	ımber (inclu	uding area code)	
67 N	leadov	wbrook Road											
Syos	sget	NY	11791-211	7									
Dyus	DOCL	IN T	Address of th						_				
If the a		has not fully reflected	any regulation or ı	ruling pro	mulgated	under	the statute	in comple	eting this schedu	ile, check th	e box and	see	

Page 2	2 .	
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Schedule SB (Form 5500) 2013

Pa	rt II	Begin	ning of Year	Carryov	er Prefunding Baland	ces						
					<u> </u>		(a)	Carryover balance)	(b)	Prefund	ing balance
7		alance at beginning of prior year after applicable adjustments (line 13 from prior ear)							13616			
8					funding requirement (line 35							
9											13616	
10	10 Interest on line 9 using prior year's actual return of 3.06%							0			417	
11	Prior yea	ar's exce	ess contributions t	o be adde	d to prefunding balance:							
	a Prese	nt value	of excess contrib	utions (line	e 38a from prior year)							17386
					interest rate of6.13%							1066
	c Total a	vailable	at beginning of cur	rent plan y	ear to add to prefunding balar	nce						18452
	d Portio	n of (c)	to be added to pre	efunding ba	alance							
12	Other re	ductions	s in balances due	to election	s or deemed elections							
13	Balance	at begir	nning of current ye	ar (line 9	+ line 10 + line 11d – line 12	.)			0			14033
Pa	art III	Fun	ding Percenta	ages								
											14	182.55%
			target attainmen								15	200.41%
	Prior yea	ar's fund	ling percentage fo	r purposes	s of determining whether car						16	37.13%
17			<u> </u>		is less than 70 percent of the						17	%
P	art IV	Con	tributions an	d liquidi	tv shortfalls							
					vear by employer(s) and employer	olovees:						
	(a) Date		(b) Amount p		(c) Amount paid by	(a) D	ate	(b) Amount p	aid by	(c) Amou	ınt paid by
(M	IM-DD-YY	YY)	employer	(s)	employees	(MM-DD	-YYYY)	employer	(s)		emp	loyees
											1	
						Totals ►	18(b)		С	18(c)		C
19	Discount	ted emp	loyer contributions	s – see ins	tructions for small plan with	a valuation	date after	the beginning of th				
	_				nimum required contributions				19a			C
	b Contributions made to avoid restrictions adjusted to valuation date								C			
					uired contribution for current y	ear adjusted	to valuation	on date	19c			С
20	Quarterly	y contrib	outions and liquidit	y shortfalls	3:							
	a Did th	e plan h	ave a "funding sh	ortfall" for	the prior year?						[Yes X No
	b If 20a	is "Yes,	" were required qu	uarterly ins	stallments for the current year	ar made in a	timely ma	nner?	<u>.</u>			Yes No
	C If 20a	is "Yes,	" see instructions	and compl	lete the following table as ap	-						
		(4)	.1		Liquidity shortfall as of e	nd of quarte					(4)	-
(1) 1st			ST		(2) 2nd		(3)	3rd			(4) 4t	n

Pa	rt V	Assumptio	ns Used to Determine	Funding Target and Targe	et Normal Cost					
21	Discou									
	a Seg	ment rates:	1st segment: 4.94%	3rd segment 6.76%						
	b Appl	icable month (21b				3			
22	Weight	ed average ret	irement age			22				65
23	Mortali	ty table(s) (see	e instructions) X Pre	escribed - combined Pre	scribed - separate	Substitut	te			
Pa	rt VI	Miscellane	ous Items							
24		_		uarial assumptions for the current					1 X a	No
25	Has a r	method change	e been made for the current pl	an year? If "Yes," see instructions	regarding required attac	chment		Yes	1 X a	No
26	Is the p	olan required to	provide a Schedule of Active	Participants? If "Yes," see instruc	ctions regarding required	attachment		Yes	X 1	No
27		-	o alternative funding rules, en	er applicable code and see instru	ctions regarding	27				
Pa	rt VII	Reconcilia	ation of Unpaid Minimu	ım Required Contribution	s For Prior Years					
28	Unpaid	minimum requ	uired contributions for all prior	years		28				0
29				I unpaid minimum required contrib		29				0
30	Remair	ning amount of	unpaid minimum required cor	ntributions (line 28 minus line 29).		30				0
Pa	rt VIII	Minimum	Required Contribution	For Current Year						
31	Target	normal cost a	nd excess assets (see instruct	ions):						
	a Targe	et normal cost	(line 6)			31a				0
	b Exce	ss assets, if ap	oplicable, but not greater than	line 31a		31b				
32	Amortiz	zation installme	ents:		Outstanding Bala	ance	Insta	llment		
	a Net s	shortfall amortiz	zation installment			0				0
	b Waiv	er amortization	n installment			0				0
33				ter the date of the ruling letter gra) and the waived amount		33				
34	Total fu	unding requirer	nent before reflecting carryove	er/prefunding balances (lines 31a	- 31b + 32a + 32b - 33)	34				0
				Carryover balance	Prefunding bala	ince	Total I	palance	;	
35			use to offset funding							0
36	Additio	nal cash requir	rement (line 34 minus line 35).			36				0
37	37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)							_		0
38	Presen	t value of exce	ess contributions for current ye	ar (see instructions)						
	a Total	(excess, if any	y, of line 37 over line 36)			38a				0
	b Portion	on included in	line 38a attributable to use of	prefunding and funding standard o	arryover balances	38b				
39	Unpaid	minimum requ	uired contribution for current ye	ear (excess, if any, of line 36 over	line 37)	39				0
40	Unpaid			S		40				0
Pa	rt IX	Pension I	Funding Relief Under F	Pension Relief Act of 2010	(See Instructions)				
41	If an ele	ection was mad	de to use PRA 2010 funding re	elief for this plan:						
	a Sche	dule elected					2 plus 7 years	15	years	
	b Eligib	ole plan year(s) for which the election in line	41a was made		2008	8 2009 20	010	2011	
42	Amoun	t of acceleratio	n adjustment			42	<u> </u>			
				d over to future plan years		43				

American Coin and Stamp DBP

EIN # 11-2698286

Schedule SB Part V - Summary of Plan Provisions

Actuarial Valuation as of

01/01/13

PLAN SPECIFICATIONS

- (1) EFFECTIVE DATE 01/01/2011
- (2) VALUATION DATE 01/01/13
- (3) ELIGIBILITY REQUIREMENTS
 - (A) Minimum Service None
 - (B) Minimum Age: None
 - (C) Maximum Age: None
 - (D) Entry Dates: January 1 and July 1

Participant Enters on the Entry Date Following Completion of Requirements

- (E) A President, V P, Buyer or Asst Buyer
- (F) Employed on 12/27/11 (Date of Adoption)
- (4) NORMAL RETIREMENT AGE

(A) Later of age 65 or the 5th anniversary of participation

(5) EARLY RETIREMENT AGE

None

(6) MONTHLY PENSION

3.00 % of Average Compensation

for each year of Service since 01/01/2010 up to 25 Years of Service. Plan Frozen 4/1/13

- (7) VALUATION METHODS The same as in the prior year

 PPA version of the unit credit method
- (8) NORMAL FORM

Straight Life Annuity

(9) ACCRUED BENEFIT

Fractional Rule Based on years since 01/01/2010 based on service

(10) AVERAGE COMPENSATION

The Participant's Highest Average Compensation During any 3 Consecutive Years of Participation

(11) VESTING SCHEDULE

YR.	%	YR.	%
1	0%	4	60%
2	20%	5	80%
3	40%	6	100%
1725C:\AT\DATA\RS\AMEC13.WK1			05/12/14