Form 5500-SF

Department of the Treasury Internal Revenue Service

Department of Labor Employee Benefits Security Administration

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 le	dentification Information						
For calend	lar plan year 2018 or fisc	cal plan year beginning 01/01/20)18	and ending 12	2/31/2018			
A This re	turn/report is for:	X a single-employer plan	a multiple-employer pl	lan (not multiemployer) (mployer information in ac	•			
D		a one-participant plan	a foreign plan					
B This ret	urn/report is	the first return/report	the final return/report					
		an amended return/report	a short plan year retur	rn/report (less than 12 m	onths)			
C Check	box if filing under:	X Form 5558	automatic extension		DFVC progr	am		
		special extension (enter descrip	otion)					
Part II	Basic Plan Infor	mation—enter all requested info	ormation					
1a Name BURGER B	•	NT GROUP 401(K) PLAN			1b Three-dig plan num (PN) ▶	•		
					1c Effective	date of plan 01/01/1999		
		er, if for a single-employer plan)	Pov			r Identification Number		
		, apt., suite no. and street, or P.O., country, and ZIP or foreign posta		ructions)	(EIN)	11-3215539		
BURGER BI	ROTHERS RESTAURA	NT GROUP				's telephone number 516-767-1472		
					2d Business	code (see instructions)		
	<i>N</i> MARKET PLACE 22-I HINGTON, NY 11050					315990		
	,							
3a Plan administrator's name and address X Same as Plan Sponsor.					3b Administr	rator's EIN		
					3c Administrator's telephone number			
					3C Administr	ator's telephone number		
		plan sponsor or the plan name has sor's name, EIN, the plan name ar			4b EIN			
	sor's name				4d PN			
C Plan N	Name							
5a Total	number of participants a	at the beginning of the plan year			5a	55		
_		at the end of the plan year			5b	538		
C Numb	per of participants with a	ccount balances as of the end of th	ne plan year (only defined	d contribution plans	5c	52		
	,	icipants at the beginning of the pla			5d(1)	47		
d(2) Tot	tal number of active part	icipants at the end of the plan year	r		5d(2)	525		
e Number of participants who terminated employment during the plan year with accrued benefits that were less						1		
		r incomplete filing of this return				hed.		
Under pen SB or Sch	alties of perjury and other	er penalties set forth in the instruct d signed by an enrolled actuary, as	ions, I declare that I have	e examined this return/re	port, including,	if applicable, a Schedule		
SIGN		ralid electronic signature.	10/08/2019	JEFF FROCCARO				
HERE	Signature of plan ad	ministrator	Date	Enter name of individ	Enter name of individual signing as plan administrator			
SIGN	Filed with authorized/v	ralid electronic signature.	10/08/2019	JEFF FROCCARO				
HERE	Signature of employ	er/plan sponsor	Date	Enter name of individ	vidual signing as employer or plan sponsor			

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	 Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) 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.) 								es No
If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500. C If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? Yes No If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See ERISA section 4021).									etermined tructions.)
Par	t III Financial Information								
7	Plan Assets and Liabilities		(a) Beginning o	of Year			(b) E	nd of Year	
а	Total plan assets	7a	235	59707				234637	2
b	Total plan liabilities	7b		0					0
С	Net plan assets (subtract line 7b from line 7a)	7c	235	59707				234637	2
8	Income, Expenses, and Transfers for this Plan Year		(a) Amoun	t			(I	o) Total	
	Contributions received or receivable from: (1) Employers	8a(1)		23639					
	(2) Participants	8a(2)	17	76371					
	(3) Others (including rollovers)	8a(3)	;	33509					
b	Other income (loss)	8b	-14	42187					
С	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c						9133	2
	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	10	04342					
<u>e</u>	Certain deemed and/or corrective distributions (see instructions)	8e		0					
f	Administrative service providers (salaries, fees, commissions)	8f		325	_				
g	Other expenses	8g		0					
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h						10466	7
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i						-1333	5
<u>j</u>	Transfers to (from) the plan (see instructions)	8j		0					
Par	t IV Plan Characteristics								
9a	If the plan provides pension benefits, enter the applicable pension 2E 2G 2J 2K 3D	feature co	des from the List of Pla	an Cha	racteri	stic Co	des in the	instructions:	
b	If the plan provides welfare benefits, enter the applicable welfare for	eature cod	es from the List of Pla	n Chara	acterist	tic Cod	les in the ir	structions:	
Part	V Compliance Questions								
10	During the plan year:				Yes	No		Amount	
а	Was there a failure to transmit to the plan any participant contribu described in 29 CFR 2510.3-102? (See instructions and DOL's V Program)	oluntary F	iduciary Correction	10a		X			
b	Were there any nonexempt transactions with any party-in-interest reported on line 10a.)	,		10b		X			
С	Was the plan covered by a fidelity bond?			10c	Χ			30	0000
d	Did the plan have a loss, whether or not reimbursed by the plan's by fraud or dishonesty?	fidelity bo	nd, that was caused	10d		X			
е	Were any fees or commissions paid to any brokers, agents, or oth carrier, insurance service, or other organization that provides som the plan? (See instructions.)	ne or all of	the benefits under	10e	X				8953
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.)	10g	Χ			14	2441
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	•		10h		X			
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10	•		10i				_	

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Part	VI Pension Funding Compliance			
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete (Form 5500) and line 11a below)			Yes 🛚 No
11a	Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40	11a		
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or se ERISA?		of	Yes X No
	(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, granting the waiver	and enter Da		e of the letter ruling Year
lf y	ou 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?		Ye	s 🔀 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 control of the PBGC?	the		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 which assets or liabilities were transferred. (See instructions.)	n(s) to		
1	3c(1) Name of plan(s):	(2) EIN(s))	13c(3) PN(s)

Form 5500-SF

Department of the Tressury Internal Revenue Service

Department of Lebor Employee Benefits Security Administration Pension Benefil 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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

OMB Nos. 1210-0110 1210-0089

2018

This Form is Open to Public Inspection

-	Inproject Dollars			$(a_1,a_2,\ldots,a_n)_{n\in\mathbb{N}}(a_1,\ldots,a_n)_{n\in\mathbb{N}}$	a penducina de la compositiona della compositiona de la compositiona della compositiona della compositiona della compositiona della compositiona d	CE	Charles Comment of the Contract of	us Total state and interest of her tree extension for the		
	Pension Benefit Guaranty Corporation	► Complete all entries in ac	corc	dance with the Instruction	ons to the Form 5500	-or.				
F	Part I Annual Report	Identification Information		01/01/2018	and ending	12	2/31/2018			
Fo	r calendar plan year 2018 or fis	scal plan year beginning		01/01/2018		_		y must attach		
A	This return/report is for:	x a single-employer plan		a multiple-employer plar a list of participating emp a foreign plan	i (not multiemployer) (f ployer information in ac	corda	ance with the for	m instructions.)		
В	This return/report is:	the first return/report an amended return/report		the final return/report a short plan year return/	report (less than 12 mo	onths)				
С	Check box If filing under:	Form 5558 special extension (enter description)	rintio	automatic extension			DFVC progra	im		
_										
_		rmation enter all requested	infor	mation		1b	Three-digit			
1a	Name of plan						plan number	001		
	BURGER BROTHERS RE	STAURANT GROUP 401(K) P	LAN			1c	(PN) ▶ Effective date of			
							01/01/1999			
2a		oyer, if for a single-employer plan) om, apt., suite no. and street, or P.	О. В	ox)		2b	Employer Ident (EIN) 11-32	lfication Number 15539		
	City or town, state or proving	ce, country, and ZIP or foreign pos	tal co	ode (if foreign, see instru	ctions)	2c Sponsor's telephone number				
	BURGER BROTHERS RE	STAURANT GROUP				(516) 767-1472				
						2d Business code (see instructions) 315990				
	SOUNDVIEW MARKET P	LACE 22-I					510550			
	US PORT WASHINGTON NY 1:	1050				3b	Administrator's	EIN		
38	Plan administrator's name a	ind address X Same as Plan Sp	onso	or		0.2	, identification of the			
					ľ	3с	Administrator's	telephone number		
		ll also some h		hanged since the last ret	urn/report filed for	4b	EIN			
4	If the name and/or EIN of the this plan, enter the plan spo	e plan sponsor or the plan name h nsor's name, EIN, the plan name a	and t	he plan number from the	last return/report.	Δd	PN			
á	a Sponsor's name					40				
(C Plan Name									
yaran.						5	a	55		
5	a Total number of participants	at the beginning of the plan year	*****	***************************************		5		538		
t	the state of the second second	s at the end of the plan year account balances as of the end of	tine	plan year (only delined o	Offitioution Plane	5	С	52		
C	complete this item)	***************************************	*******	***************************************		5d	(1)	47		
C	d(1) Total number of active pa	rticipants at the beginning of the pl	nan y	eal			(2)	525		
C	d(2) Total number of active pa	rticipants at the end of the plan year	aria a ria	n year with accrued bene	fits that were			_		
ε	loon than 100% vested	terminated employment during the	*******				ie	1.		
				nort will be assessed I	inless reasonable ca	use i	s established.	II. I I O at a date		
	Under penalties of perjury and	or incomplete filing of this retu other penalties set forth in the instr-	ructio	ons, I declare that I have	examined this return/re sion of this return/repo	eport, rt, and	including, if app d to the best of i	ny knowledge and		

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

10

Date

Jeff J Froccaro

Jeff J Froccaro

Enter name of Individual signing as plan administrator

Enter name of individual signing as employer or plan sponsor

SIGN Date HERE Signature of employer/plan sponsor For Paperwork Reduction Act Notice, see the instructions for Form 5500-SF.

belief, it is true, correct, and complete.

HERE

Signature of plan administrator

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г	ad	е	4

6a	Were all of the plan's assets during the plan year invested in eligible	e assets? (See instructions.)						X Yes	□No
	Are you claiming a waiver of the annual examination and report of a									
	under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)							•••••	x Yes	□No
	If you answered "No" to either line 6a or line 6b, the plan cannot									
С	If the plan is a defined benefit plan, is it covered under the PBGC in									
	If "Yes" is checked, enter the My PAA confirmation number from the	e PBGC pre	emium filing for this year						(See instru	ctions.)
Pa	art III Financial Information									-0.0
7	Plan Assets and Liabilities		(a) Beginning o	f Yea	r			(b) End	of Year	
а	Total plan assets	7a	2,35	59,7	07				2,346,	372
b	Total plan liabilities	7b			0					0
С	Net plan assets (subtract line 7b from line 7a)	7c	2,35	59,7	07				2,346,	372
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount					(b) ⁻	Total	
а	Contributions received or receivable from:	0-(4)		23,6	3 9					
	(1) Employers			76,3						
_	(2) Participants			33,5	Property and the				100 200 000 2010 2750 000	
b	(3) Others (including rollovers)	8a(3) 8b		2,18						
-	Other income (loss)		(114	, 10					01	332
d	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	80			(0.630.)		GATES.	建制度制度	91,	, 332
	to provide benefits)	8d	10	14,3	42				September 1	
е	Certain deemed and/or corrective distributions (see instructions)	8e			0					
<u>f</u>	Administrative service providers (salaries, fees, commissions)	8f		3	25		27.514			
g	Other expenses	8g			0			and the		建铁
<u>h</u>	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h							104,	
<u>i</u>	Net income (loss) (subtract line 8h from line 8c)	8i		一种能					(13,3	335)
	Transfers to (from) the plan (see instructions)	8j			0					
Pa	art IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension fe	eature code	es from the List of Plan C	harac	terist	ic Cod	des in th	ne instruc	ctions:	
	2E 2G 2J 2K 3D									
b	If the plan provides welfare benefits, enter the applicable welfare fea	ature codes	from the List of Plan Ch	aracte	eristic	Code	s in the	e instructi	ions:	
									v-,	
Pa	art V Compliance Questions						unicated way			
10	During the plan year:				Yes	No	N/A		Amount	
а	Was there a failure to transmit to the plan any participant contribu									
	described in 29 CFR 2510.3-102? (See instructions and DOL's Vo			40-		x				
	Program) Were there any nonexempt transactions with any party-in-interest			10a		1				
L	reported on line 10a.)			10b		х				
	Was the plan covered by a fidelity bond?			10c	х			-	3	00,000
	by fraud or dishonesty?			10d		Х	1.00			
е	Were any fees or commissions paid to any brokers, agents, or other	ner persons	by an insurance							
	carrier, insurance service, or other organization that provides som the plan? (See instructions.)	e or all or t	ne benefits under	10e	x					8,953
f				10f		х				
g				10g	х		1.1		1	42,441
h		(See instru	ctions and 29 CFR	10h		х				
i	If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.101	ne required	notice or one of the	10i						9- p

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1 01111 3300-31 2010	i age 🗸 [

Par	VI Pension Funding Compliance						
11	Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Sc (Form 5500 and line 11a below)		Yes X No				
11a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 11a							
12	Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section ERISA?	on 302 of	Yes 🗓 No				
а	If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, an granting the waiver	nd enter the o	date of the letter ruling Year				
If y	ou 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 the 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?		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 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.)	s) to					
1;	c(1) Name of plan(s): 13c(2) EIN	N(s)	13c(3) PN(s)				