

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

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- A** This return/report is for: a single-employer plan a multiple-employer plan (not multiemployer) (Pension Plan filers checking this box must attach Schedule MEP. Other plans must attach a list of participating employer information in accordance with the form instructions.)
- B** This return/report is the first return/report the final return/report
 an amended return/report a 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)
- D** If the plan is a collectively-bargained plan, check here ▶
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ▶

Part II Basic Plan Information—enter all requested information

1a Name of plan <u>ACF COMPONENTS & FASTENERS INC 401(K) PROFIT SHARING PLAN & TRUST</u>		1b Three-digit plan number (PN) ▶ <u>001</u>
		1c Effective date of plan <u>01/01/1988</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>ACF COMPONENTS & FASTENERS, INC.</u> <u>2512 TRIPALDI WAY</u> <u>HAYWARD, CA 94545-5033</u>		2b Employer Identification Number (EIN) <u>94-2330344</u>
		2c Sponsor's telephone number
		2d Business code (see instructions) <u>423100</u>
3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report. a Sponsor's name c Plan Name		4b EIN
		4d PN
5a Total number of participants at the beginning of the plan year	5a	<u>0</u>
b Total number of participants at the end of the plan year.....	5b	<u>0</u>
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	5c(1)	<u>0</u>
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	5c(2)	<u>0</u>
d(1) Total number of active participants at the beginning of the plan year.....	5d(1)	<u>0</u>
d(2) Total number of active participants at the end of the plan year.....	5d(2)	<u>0</u>
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e	<u>0</u>

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.	10/29/2025	GENYO SUMIYOSHI
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/29/2025	GENYO SUMIYOSHI
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

- 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 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 Not determined
- If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

Part III Financial Information			
7 Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a Total plan assets	7a	750	0
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	750	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	0	
(2) Participants	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss)	8b	0	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		0
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d	0	
e Certain deemed and/or corrective distributions (see instructions) .	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	0	
g Other expenses	8g	750	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		750
i Net income (loss) (subtract line 8h from line 8c)	8i		-750
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b		X	
c Was the plan covered by a fidelity bond?	10c		X	
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d		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.)	10e		X	
f Has the plan failed to provide any benefit when due under the plan?	10f		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)	10g		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h		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	10i			

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) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. [] Yes [X] No

a Enter the unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 11a

b PBGC missed contribution reporting requirements. If the plan is covered by PBGC and the amount reported on line 11a is greater than \$0, has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

- [] Yes.
[] No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
[] No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
[] No. Other. Provide explanation _____

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? (If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.) If this is a defined benefit pension plan, leave line 12 blank and complete line 11 above. [] Yes [X] No

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 in any plan year? [X] Yes [] No

a If "Yes," enter the amount of any plan assets that reverted to the employer this year..... 13a 0

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [X] 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.)

Table with 3 columns: 13c(1) Name of plan(s), 13c(2) EIN(s), 13c(3) PN(s)

Part VIII IRS Compliance Questions

14a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? [X] Yes [] No

14b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

- [] Design-based safe harbor method
[] "Prior year" ADP test
[] "Current year" ADP test
[X] N/A

15 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.

September 10, 2025

To Internal Revenue Service
Department of Labor
Employee Benefits Security Administration

Re: ACF Components & Fasteners, Inc.

ACF Components & Fasteners, Inc. was acquired by Peninsula Components, Inc. in 2022. Consequently, the ACF company itself underwent dissolution proceedings and filed its final tax return with the IRS in 2022, meaning the company no longer exists. After the company dissolved, all officers and directors, including myself, returned to Japan. Consequently, I only learned of the obligation to file Form 5500 for fiscal year 2023 upon receiving the IRS notice.

ACF Components & Fasteners, Inc's employee benefit plans were transferred to the acquiring company's plans within 2022. Therefore, as of the end of fiscal year 2022, the assets and liabilities of ACF Components & Fasteners, Inc's employee benefits plans should be zero.

The IRS notice (attached) stated a response was required by September 18th, 2025. Therefore, I completed the final Form 5500-SF filing on September 12th, 2025 and separately will mail a response to the IRS notice on September 15th, 2025.

Considering the company dissolved in 2022 and no longer exists, I would appreciate your consideration to ensure no penalties are imposed.

Sincerely,


A handwritten signature in black ink, appearing to read 'Gen Sumiyoshi', with a large, stylized flourish at the end.

Gen Sumiyoshi

OGDEN UT 84201-0018

002023.578456.128120.16995 1 MB 0.672 858



 ACF COMPONENTS & FASTENERS INC
2512 TRIPALDI WAY
HAYWARD CA 94545-5033129

002023



Be sure the IRS address appears in your envelope window.

BODCD-TE
SELCD-

Notice Number: CP403
Notice Date : 2025-08-18
Tax Period : 202312



942330344

INTERNAL REVENUE SERVICE
OGDEN UT 84201-0018


ACF COMPONENTS & FASTENERS INC
2512 TRIPALDI WAY
HAYWARD CA 94545-5033129

942330344 NP 0000 01 2 202312 000 0000000

**** IF YOU HAVE ANY QUESTIONS, ****
**** REFER TO THIS INFORMATION: ****
NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 94-2330344
FORM: 5500SF PLAN #: 001
PLAN YEAR ENDING: 12-31-2023

OGDEN UT 84201-0018



ACF COMPONENTS & FASTENERS INC
2512 TRIPALDI WAY
HAYWARD CA 94545-5033129

2023

**REQUEST FOR INFORMATION ABOUT YOUR FORM 5500 or FORM 5500-SF
WRITTEN RESPONSE REQUIRED**

Why Are You Getting This Notice?

We do not have a record of receiving your Form 5500SF information from the Department of Labor's (DOL) Employee Benefits Security Administration (EBSA) for the plan number and/or plan period ending indicated below:

Plan Number	Plan Period Ending
001	12-31-2023

What You Need To Do

We urge you to review the items below, complete the appropriate section of this notice and return it to us by 09-18-2025.

1. If you filed the return within the last four weeks and used the name, employer identification number (EIN) and plan number shown above, disregard this notice.
2. Complete Section I of this notice if you have already filed the return.
3. Complete Section I of this notice if you filed the return using an EIN, plan name, plan number, or plan year ending different from those shown above.
4. Complete Section II of this notice if you are not required to file for the plan number and/or plan year ending shown above.
5. If you are required to file a Form 5500 or Form 5500-SF electronically and you need more information, go to www.efast.dol.gov.
6. If you are required to file a Form 5500 and have not filed, you may be eligible to participate in the DOL Delinquent Filer Voluntary Compliance Program (DFVCP), which allows for substantially reduced EBSA penalties for delinquent filers and eliminates the IRS penalty. Information about the DFVCP is available on DOL's website, www.dol.gov/ebsa. If you are eligible for and have satisfied the requirements for participation in the DFVCP, check the box below and enter the date that you applied for participation in the DFVCP.

I am participating in the DFVCP Program Date applied: _____

NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 94-2330344
FORM: 5500SF PLAN #: 001
PLAN YEAR ENDING: 12-31-2023

ACF COMPONENTS & FASTENERS INC
2512 TRIPALDI WAY
HAYWARD CA 94545-5033129

Penalties for not Filing

If you were required to file and failed to do so, you may be liable under DOL regulations for civil penalties of up to \$2,259 (for 2021) per day for each return/report. In addition, you may be liable for IRS penalties under IRC 6652(e) of \$250 per day (up to a maximum of \$150,000 per plan year on returns required to be filed after December 31, 2019).

How to Get Forms, Instructions and Publications

Forms, instructions and publications are available on the IRS website at www.irs.gov or by calling the IRS Forms Distributions Center toll-free at 1-800-TAX-FORM (1-800-829-3676).

How To Get Help

For more information about this notice, visit the Retirement Plans Community web page at www.irs.gov/ep, click on "EP FAQs" in the left navigational box and click on "Form 5500 Notices - CP 403/406" under Plan Operations or if you need additional information on whom should file, refer to Section I of the Form 5500 or Form 5500-SF instructions. If you do not find the information you need, call the IRS Help Line at 1-877-829-5500 (toll free).

Response Due Date

Please send the information to us by 09-18-2025.

How to Send the Information to Us

Depending on how you respond to this notice, send us the information using one of the following:

1. If you already filed, complete Section I of this notice and send it to the address located in the heading of this notice or fax it to us at 855-214-7520.
2. If you are not required to file, complete Section II of this notice and send it to the address located in the heading of this notice or fax it to us at 855-214-7520.
3. If you are responding to this notice for multiple Plans, please complete the applicable sections for each plan as indicated above.

NUMBER OF THIS NOTICE: CP-403
 DATE OF THIS NOTICE: 08-18-2025
 TAXPAYER IDENT. NUM: 94-2330344
 FORM: 5500SF PLAN #: 001
 PLAN YEAR ENDING: 12-31-2023

ACF COMPONENTS & FASTENERS INC
 2512 TRIPALDI WAY
 HAYWARD CA 94545-5033129

002023

COMPLETE AND RETURN WITH YOUR REPLY

Section I

Enter the information exactly as shown on the form filed with EBSA.

Name and address as shown on the form	Employer Identification Number (EIN)
	Plan Year Ending

Date filed with EBSA and Acknowledgement Plan Number
number:

Section II

Not Required to file

Please check the box that applies to you, a form was not filed because:

- Plan in question is a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) that involves SIMPLE IRAs.
- Plan in question is a Simplified Employee Pension (SEP).
- Plan was terminated or merged into a new plan. You must still file a "Final" return showing zero end-of-year assets, zero participants, and mark "the final return filed for the plan" box in part 1 of the form.
- Other: _____

Section III

Reason for not filing on time

Explain why you did not file on time:

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