

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

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [X] 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 [X] an amended return/report [] a short plan year return/report (less than 12 months)
C Check box if filing under: [] Form 5558 [X] 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 DAVID B. RUBIN P.C. PROFIT SHARING PLAN
1b Three-digit plan number (PN) 001
1c Effective date of plan 01/01/1997
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) DAVID B. RUBIN P.C. 450 MAIN STREET METUCHEN, NJ 08840
2b Employer Identification Number (EIN) 22-3391468
2c Sponsor's telephone number 732-767-0440
2d Business code (see instructions) 541110
3a Plan administrator's name and address [] Same as Plan Sponsor. DAVID. B. RUBIN P.C. 450 MAIN STREET METUCHEN, NJ 08840
3b Administrator's EIN 22-3391468
3c Administrator's telephone number 732-767-0440
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 2
b Total number of participants at the end of the plan year 2
c(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)
c(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) 2
d(1) Total number of active participants at the beginning of the plan year 2
d(2) Total number of active participants at the end of the plan year 2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, and Name. Includes entries for DAVID RUBIN as plan administrator and employer/plan sponsor, both dated 10/15/2025.

- 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	2559770	2997442
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2559770	2997442
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	84357	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	367040	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		451397
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	13725	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		13725
i Net income (loss) (subtract line 8h from line 8c)	8i		437672
j Transfers to (from) the plan (see instructions)	8j		

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 2H
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		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) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. Yes 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? Yes No
(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.

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? Yes No

a 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)

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? 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
 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 _____.



Tucker Fornale & Associates, LLC

Certified Public Accountants

Business Advisors

November 17, 2025

Internal Revenue Service
Ogden, UT 84201-0073

Re: David B Rubin PC
Form: 5500 SF
EIN: 22-3391468
Year End: 12/31/2024

To Whom It May Concern:

This letter is in reply to your notice (copy enclosed) dated November 17, 2025. The notice assesses late filing penalty of \$19,000.

The instructions for form 5500 SF (see att) state that an automatic extension of time to file form 5500 SF will be granted until the due date of the federal tax return of the employer if two conditions are present. Unfortunately on the original submission, I forgot to check the box for the automatic extension. I am filing an amended return checking that box since all conditions were satisfied.

1. The plan year and the employer plan year are the same
2. The employer has been granted an extension of time to file its federal tax return to a date later than the normal filing time of the 5500-SF and a copy of the extension is maintained with the filer's records.

The plan year and the employer year end are both calendar year. Please see a copy of page 1 of the employer form 1120. Attached is a copy of the employer's extension for 2024 as well as the Efile receipt of the extension and timely filing of the corporate return on extension.

Since all conditions have been satisfied and the tax return has been filed timely by 10/15, we formally request all penalties to be abated as the tax return has been filed timely.

Sincerely,



Spencer Tucker CPA JD

Member

100 Morris Avenue - Suite 205
Springfield, NJ 07081
P. (973) 607-3388 F. (973) 607-3387
www.tfacpa.com



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0073

IRS Notice CP283

000774.718312.101217.31982 1 AB 0.641 372



DAVID B RUBIN PC
450 MAIN ST STE 3
METUCHEN NJ 08840-1800



000774

November 17, 2025

Balance due: \$19,000.00

We charged you a penalty on your Form 5500, for the plan year ended December 31, 2024 , plan number 0001.

What you need to know

We charged you a penalty for filing a late or incomplete Form 5500 series return for employee benefit plans. (Internal Revenue Code Section 6652(e) or 6692)

Billing Summary

Late filing penalty Form 5500 series return	\$19,000.00
Amount due by December 17, 2025	\$19,000.00

Note: In the "Billing Summary," we combined any penalties we charged for filing the Form 5500 series tax return late including required Schedule SB or MB.

The due date for filing your Form 5500 series return is the last day of the seventh month after the plan year ends. This is July 31st for a calendar year plan. For returns received on or before December 31, 2019, the penalty for failure to file a Form 5500 series return is \$25 a day (up to \$50,000). For returns received (regardless of plan year) after December 31, 2019, the penalty for failure to file increases to \$250 a day (up to \$150,000). See IRC Section 6652(e).

The penalty for missing or incomplete actuarial report is \$1,000 per occurrence. The penalty applies to missing or incomplete Schedule SB or MB. See IRC Section 6692.

Power of Attorney and Declaration of Representative

For IRS Use Only

Received by: _____
Name _____
Telephone _____
Function _____
Date / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address DAVID B. RUBIN P.C. PROFIT SHARING PLAN 450 MAIN STREET METUCHEN, NJ 08840	Taxpayer identification number(s) 22-3391468
	Daytime telephone number 732-767-0440
	Plan number (if applicable) 001

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address SPENCER TUCKER 100 MORRIS AVE SUITE 205 SPRINGFIELD, NJ 07081	CAF No. 2005-63232R PTIN P00538179 Telephone No. 973-607-3388 Fax No. 973-607-3387 Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Check if to be sent copies of notices and communications <input type="checkbox"/>	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.)	
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____ Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
(Note: IRS sends notices and communications to only two representatives.)	

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
CIVIL PENALTY	5500 SF	2023 2024

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, or designated individual, if applicable, executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature: *[Handwritten Signature]* Date: *11/15/25* Title (if applicable): *Administrator - Sponsor*

 DAVID B. RUBIN P.C. _____
 Print name Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation - Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
B	NEW JERSEY	20CC0280720	<i>[Handwritten Signature]</i>	<i>11/15/25</i>

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 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2024</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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 DAVID B. RUBIN P.C. PROFIT SHARING PLAN	1b Three-digit plan number (PN) ▶	001
	1c Effective date of plan	01/01/1997
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 instr.) DAVID B. RUBIN P.C. 450 MAIN STREET METUCHEN NJ 08840	2b Employer Identification Number (EIN)	22-3391468
	2c Sponsor's telephone number	732-767-0440
	2d Business code (see instructions)	541110
	3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor. DAVID B. RUBIN P.C. 450 MAIN STREET METUCHEN NJ 08840	3b Administrator's EIN
	3c Administrator's telephone number	732-767-0440
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	2
b Total number of participants at the end of the plan year	5b	2
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)	
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)	2
d (1) Total number of active participants at the beginning of the plan year	5d(1)	2
d (2) Total number of active participants at the end of the plan year	5d(2)	2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	

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		10/15/2025	DAVID RUBIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/15/2025	DAVID RUBIN
	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	2,559,770	2,997,442
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2,559,770	2,997,442
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	84,357	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	367,040	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		451,397
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	13,725	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		13,725
i Net income (loss) (subtract line 8h from line 8c)	8i		437,672
j Transfers to (from) the plan (see instructions)	8j		

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 2H
- 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		X	

Product: **Corporation Extension**
Name: **David B. Rubin, PC**
FEIN: *******1468**

Category:

IRS Center: **Ogden**
e-Postmark: **04/15/2025 9:11:41 AM**
Notification:

Fiscal Year Begin Date: **1/1/2024**

Fiscal Year End Date: **12/31/2024**

eSigned:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/(Due)	Updated By	eSign Date
04/15/2025	24C:RUBINPC:V1	Upload Started				
04/15/2025	24C:RUBINPC:V1	Released for Transmission - Validation in Progress			System	
04/15/2025	24C:RUBINPC:V1	Ready to transmit - Validation Complete				
04/15/2025	24C:RUBINPC:V1	Transmitted to FD	206232202510503fda40			
04/15/2025	24C:RUBINPC:V1	Transmitted to NJ	206232202510503e3b93	(\$1,479.00)		
04/15/2025	24C:RUBINPC:V1	Accepted by FD on 4/15/2025				
04/17/2025	24C:RUBINPC:V1	Accepted by NJ - on 4/16/2025				

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form7004 for instructions and the latest information.**

**Print
or
Type**

Name	DAVID B. RUBIN, PC	Identifying number	22-3391468
Number, street, and room or suite no. (If P.O. box, see instructions.)	450 MAIN STREET		
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code.))	METUCHEN, NJ 08840		

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here

5a The application is for calendar year 2024, or tax year beginning _____, and ending _____

b **Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions - attach explanation.)

6 Tentative total tax	6	0.
7 Total payments and credits. See instructions	7	3,865.
8 Balance due. Subtract line 7 from line 6. See instructions	8	0.

LHA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2018)

1. The plan (a) covered fewer than 100 participants at the beginning of the plan year 2024, or (b) under 29 CFR 2520.103-1(d) was eligible to and filed as a small plan for plan year 2023 and did not cover more than 120 participants at the beginning of plan year 2024 (see instructions for line 5 on counting the number of participants). To determine the number of participants covered by defined benefit pension plans and welfare plans, use the number described on Form 5500-SF, line 5a. Defined contribution pension plans use the number described on the Form 5500-SF, line 5c(1), except use the number described on line 5c(2) for defined contribution pension plans that check the "first return/report" box on Part I, line B;

2. The plan did not hold any employer securities at any time during the plan year;

3. At all times during the plan year, the plan was 100% invested in certain secure, easy to value assets that meet the definition of "eligible plan assets" (see the instructions for line 6a), such as mutual fund shares, investment contracts with insurance companies and banks valued at least annually, publicly traded securities held by a registered broker-dealer, cash and cash equivalents, and plan loans to participants;

4. The plan is eligible for the waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46 (but not by reason of enhanced bonding), which requirement includes, among others, giving certain disclosures and supporting documents to participants and beneficiaries regarding the plan's investments (see instructions for line 6b);

5. The plan is not a multiemployer plan;

6. The plan is not required to file a Form M-1, *Report for Multiple-Employer Welfare Arrangements (MEWAs) and Certain Entities Claiming Exception (ECEs)* during the plan year;

7. The plan is not a pooled employer plan (see ERISA section 3(43)); and

8. The plan is not filing as, or part of, a DCG reporting arrangement. (see instructions to Form 5500).

Note. Employee Stock Ownership Plans (ESOPs) and Direct Filing Entities (DFEs) (including DCGs) may not file the Form 5500-SF.

What To File

Plans required to file an annual return/report that meet all of the conditions for filing the Form 5500-SF may complete and file the Form 5500-SF in accordance with its instructions. Single-employer defined benefit pension plans using the Form 5500-SF must also file the Schedule SB (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information, and its required attachments. Money purchase plans amortizing a funding waiver using the Form 5500-SF must also file the Schedule MB (Form 5500), Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information, and its required attachments. Multiple-employer pension plans using the Form 5500-SF must also file the Schedule MEP (Form 5500), Multiple-Employer Retirement Plan Information. For information about Schedule SB, Schedule MB, and Schedule MEP, see the **2024 Instructions for Form 5500**, Annual Return/Report of Employee Benefit Plan.

Eligible Combined Plans. The Pension Protection Act of 2006 (PPA) established rules for a new type of pension plan, an "eligible combined plan," effective for plan years

beginning after December 31, 2009. See Code section 414(x) and ERISA section 210(e). An eligible combined plan consists of a defined benefit plan and a defined contribution plan that includes a qualified cash or deferred arrangement under Code section 401(k), with the assets of the two plans held in a single trust, but clearly identified and allocated between the plans. The eligible combined plan design is available only to employers that employed an average of at least two, but not more than 500 employees, on business days during the calendar year preceding the plan year as of which the eligible combined plan is established and that employs at least two employees on the first day of the plan year that the plan is established. Because an eligible combined plan includes both a defined benefit plan and a defined contribution plan, the Form 5500-SF filed for the plan must include all the information, schedules, and attachments that would be required for either a defined benefit plan (such as a Schedule SB) or a defined contribution plan.

When To File

File the 2024 Form 5500-SF for plan years that began in 2024. The form, and any required schedules and attachments, must be filed by the last day of the 7th calendar month after the end of the plan year (not to exceed 12 months in length) that began in 2024.

Short Years. For a plan year of less than 12 months (short plan year), file the form and applicable schedules by the last day of the 7th calendar month after the short plan year ends or by the extended due date, if filing under an authorized extension of time. Fill in the short plan year beginning and ending dates in the space provided and check the appropriate box in Part I, line B, of the Form 5500-SF. For purposes of this return/report, a short plan year ends on the date of the change in accounting period or upon the complete distribution of assets of the plan. Also see the instructions for *Final Return/Report* to determine if "the final return/report" box in line B should be checked.

Notes. (1) If the filing due date falls on a Saturday, Sunday, or Federal holiday, the return/report may be filed on the next day that is not a Saturday, Sunday, or Federal holiday. **(2)** If the 2024 Form 5500-SF is not available before the plan filing is due, use the 2024 Form 5500-SF and enter the 2024 fiscal year beginning and ending dates on the line provided at the top of the form.

Extension of Time To File

Using Form 5558

If filing under an extension of time based on the filing of an IRS Form 5558, Application for Extension of Time To File Certain Employee Plan Returns, check the appropriate box on the Form 5500-SF, Part I, line C. A one-time extension of time to file the Form 5500-SF (up to 2½ months) may be obtained by filing Form 5558 on or before the normal due date (not including any extensions) of the return/report. A copy of the completed extension request must be retained with the plan's records. Please see **Instructions for Form 5558** for more information on how and where to file.

Using Extension of Time To File Federal Income Tax Return

An automatic extension of time to file Form 5500-SF until the due date of the federal income tax return of the employer will be granted if all of the following conditions are met: (1) the plan year and the employer's tax year are

the same; (2) the employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500-SF; and (3) a copy of the application for extension of time to file the federal income tax return is maintained with the filer's records. An extension of time granted by using this automatic extension procedure CANNOT be extended further by filing an IRS Form 5558, nor can it be extended beyond a total of 9½ months beyond the close of the plan year.

Note. A tax-exempt organization is not required to file a federal income tax return. However, if the organization uses a Form 8868 to request an extension for its Form 990 series return, the filer is automatically granted an extension of time to file the Form 5500 until the extended due date of filing Form 990 series if all conditions listed above are met. An extension granted by using this automatic extension procedure cannot be extended beyond a total of 9½ months beyond the close of the plan year.

Other Extensions of Time

The IRS, DOL, and PBGC may announce special extensions of time under certain circumstances, such as extensions for Presidentially-declared disasters or for service in, or in support of, the Armed Forces of the United States in a combat zone. See www.irs.gov, www.efast.dol.gov, and www.pbgc.gov/practitioners for announcements regarding such special extensions. If you are relying on one of these announced special extensions, check the appropriate box on the Form 5500-SF, Part I, line C, and enter a description of the announced authority for the extension.

Delinquent Filer Voluntary Compliance (DFVC) Program

The DFVC Program facilitates voluntary compliance by plan administrators who are delinquent in filing annual return/report forms under Title I of ERISA by permitting administrators to pay reduced civil penalties for voluntarily complying with their DOL annual reporting obligations. If the Form 5500-SF is being filed under the DFVC Program, check the appropriate box on Form 5500-SF, Part I, line C to indicate that the Form 5500-SF is being filed under the DFVC Program. See www.efast.dol.gov for additional information.

Plan administrators are reminded that they can use the online calculator available at www.askebsa.dol.gov/dfvcepay/calculator to compute the penalties due under the program. Payments under the DFVC Program also may be submitted electronically. For information on how to pay DFVC Program payments online, go to www.dol.gov/ebsa.



Filers who wish to participate in the DFVC Program for plan years prior to 2022 must use the 2024 version of Form 5500 or, if applicable, Form 5500-SF. Use the Form 5500 Version Selection Tool available at www.efast.dol.gov for further information.

Change in Plan Year

Generally, only defined benefit pension plans need to get approval for a change in plan year. See Code section 412(d)(1). However, under Revenue Procedure 87-27, 1987-1 C.B. 769, these pension plans may be eligible for automatic approval of a change in plan year.

If a change in plan year for a pension or a welfare benefit plan creates a short plan year, file the form and applicable schedules by the last day of the 7th calendar month after the short plan year ends or by the extended due date, if filing under an authorized extension of time. Fill in the short plan year beginning and ending dates in the space provided in Part I and check the appropriate box in Part I, line B of the Form 5500-SF. For purposes of this return/report, the short plan year ends on the date of the change in accounting period or upon the complete distribution of assets of the plan. Also, see the instructions for *Final Return/Report* to determine if "final return/report" in line B should be checked.

Penalties

Plan administrators and plan sponsors must provide complete and accurate information and must otherwise comply fully with the filing requirements. ERISA and the Code provide for the DOL and the IRS, respectively, to assess or impose penalties for not giving complete and accurate information and for not filing complete and accurate statements and returns/reports. Certain penalties are administrative (that is, they may be imposed or assessed in an administrative proceeding by one of the governmental agencies delegated to administer the collection of the Form 5500-SF data). Others require a legal conviction.

Administrative Penalties

Listed below are various penalties under ERISA and the Code that may be assessed or imposed for not meeting the annual return/report filing requirements. Generally, whether the penalty is under ERISA or the Code, or both, depends upon the agency for which the information is required to be filed. One or more of the following administrative penalties may be assessed or imposed in the event of incomplete filings or filings received after the due date unless it is determined that your failure to file properly is for reasonable cause.

1. A penalty of up to \$2,670 a day for each day a plan administrator fails or refuses to file a complete and accurate report. See ERISA section 502(c)(2), 29 CFR 2560.502c-2, and the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (2015 Inflation Adjustment Act). Pub. L. No. 114-74; 129 Stat. 599 and the DOL's implementing regulation at 89 FR 1810 (Jan. 11, 2024). The 2015 Inflation Adjustment Act requires agencies to adjust the levels of civil monetary penalties with an initial catch-up adjustment, followed by annual adjustments for inflation. Because the Federal Civil Penalties Inflation Adjustment Improvements Act of 2015 (Pub. L. No. 114-74; 129 Stat. 599), requires the penalty amount to be adjusted annually after the Form 5500/5500-SF and its schedules, attachments, and instructions are published for filing, be sure to check DOL's website for any possible required inflation adjustments of the maximum penalty amount that may have been published in the Federal Register after the instructions have been posted.

2. A penalty of \$250 a day (up to \$150,000) for not filing the annual return/report for certain plans of deferred compensation, trusts and annuities, and bond purchase plans by the due date(s). See Code section 6652(e).

3. A penalty of \$1,000 for not filing an actuarial statement (Schedule MB (Form 5500) or Schedule SB (Form 5500)) required by the applicable instructions. See Code section 6692.

Department of the Treasury Internal Revenue Service

For calendar year 2024 or tax year beginning _____ ending _____

2024

Go to www.irs.gov/Form1120 for instructions and the latest information.

A Check if: 1a Consolidated return (attach Form 851) 1b Life/nonlife consolidated return 2 Personal holding co. (attach Sch. PH) 3 Personal service corp. (see instructions) 4 Schedule M-3 attached

Table with 11 rows for Income. Line 1a: Gross receipts or sales 671,993. Line 11: Total income 672,014.

Table with 18 rows for Deductions. Line 12: Compensation of officers 330,306. Line 27: Total deductions 676,353. Line 29c: Net operating loss deduction.

Table with 7 rows for Tax, Refundable Credits, and Payments. Line 30: Taxable income -4,339. Line 37: Enter amount from line 36 you want: Credited to 2025 estimated tax 3,865. Refunded.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Paid: Print/Type preparer's name SPENCER TUCKER. Preparer Use Only: Firm's name TUCKER FORNALE & ASSOCIATES, LLC. Firm's address 100 MORRIS AVENUE - SUITE 205 SPRINGFIELD, NJ 07081.



Tucker Fornale & Associates, LLC

Certified Public Accountants

Business Advisors

November 17, 2025

Internal Revenue Service
Ogden, UT 84201-0073

Re: David B Rubin PC
Form: 5500 SF
EIN: 22-3391468
Year End: 12/31/2024

To Whom It May Concern:

This letter is in reply to your notice (copy enclosed) dated November 17, 2025. The notice assesses late filing penalty of \$19,000.


The instructions for form 5500 SF (see att) state that an automatic extension of time to file form 5500 SF will be granted until the due date of the federal tax return of the employer if two conditions are present. Unfortunately on the original submission, I forgot to check the box for the automatic extension. I am filing an amended return checking that box since all conditions were satisfied.

1. The plan year and the employer plan year are the same
2. The employer has been granted an extension of time to file its federal tax return to a date later than the normal filing time of the 5500-SF and a copy of the extension is maintained with the filer's records.

The plan year and the employer year end are both calendar year. Please see a copy of page 1 of the employer form 1120. Attached is a copy of the employer's extension for 2024 as well as the Efile receipt of the extension and timely filing of the corporate return on extension.

Since all conditions have been satisfied and the tax return has been filed timely by 10/15, we formally request all penalties to be abated as the tax return has been filed timely.

Sincerely,



Spencer Tucker CPA JD

Member

100 Morris Avenue - Suite 205
Springfield, NJ 07081
P. (973) 607-3388 F. (973) 607-3387
www.tfacpa.com



Department of the Treasury
Internal Revenue Service
Ogden, UT 84201-0073

IRS Notice CP283

000774.718312.101217.31982 1 AB 0.641 372



DAVID B RUBIN PC
450 MAIN ST STE 3
METUCHEN NJ 08840-1800



000774

November 17, 2025

Balance due: \$19,000.00

We charged you a penalty on your Form 5500, for the plan year ended December 31, 2024 , plan number 0001.

What you need to know

We charged you a penalty for filing a late or incomplete Form 5500 series return for employee benefit plans. (Internal Revenue Code Section 6652(e) or 6692)

Billing Summary

Late filing penalty Form 5500 series return	\$19,000.00
Amount due by December 17, 2025	\$19,000.00

Note: In the "Billing Summary," we combined any penalties we charged for filing the Form 5500 series tax return late including required Schedule SB or MB.

The due date for filing your Form 5500 series return is the last day of the seventh month after the plan year ends. This is July 31st for a calendar year plan. For returns received on or before December 31, 2019, the penalty for failure to file a Form 5500 series return is \$25 a day (up to \$50,000). For returns received (regardless of plan year) after December 31, 2019, the penalty for failure to file increases to \$250 a day (up to \$150,000). See IRC Section 6652(e).

The penalty for missing or incomplete actuarial report is \$1,000 per occurrence. The penalty applies to missing or incomplete Schedule SB or MB. See IRC Section 6692.

Power of Attorney and Declaration of Representative

For IRS Use Only

Received by: _____
Name _____
Telephone _____
Function _____
Date / /

▶ Go to www.irs.gov/Form2848 for instructions and the latest information.

Part I Power of Attorney

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address DAVID B. RUBIN P.C. PROFIT SHARING PLAN 450 MAIN STREET METUCHEN, NJ 08840	Taxpayer identification number(s) 22-3391468
	Daytime telephone number 732-767-0440
	Plan number (if applicable) 001

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 Representative(s) must sign and date this form on page 2, Part II.

Name and address SPENCER TUCKER 100 MORRIS AVE SUITE 205 SPRINGFIELD, NJ 07081	CAF No. 2005-63232R PTIN P00538179 Telephone No. 973-607-3388 Fax No. 973-607-3387
Check if to be sent copies of notices and communications <input checked="" type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
Check if to be sent copies of notices and communications <input type="checkbox"/>	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>
Name and address	CAF No. _____ PTIN _____ Telephone No. _____ Fax No. _____
(Note: IRS sends notices and communications to only two representatives.)	Check if new: Address <input type="checkbox"/> Telephone No. <input type="checkbox"/> Fax No. <input type="checkbox"/>

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 Acts authorized (you are required to complete line 3). Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
CIVIL PENALTY	5500 SF	2023 2024

4 Specific use not recorded on the Centralized Authorization File (CAF). If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions

5a Additional acts authorized. In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): Access my IRS records via an Intermediate Service Provider;

Authorize disclosure to third parties; Substitute or add representative(s); Sign a return;

Other acts authorized: _____

b Specific acts not authorized. My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.
List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): _____

6 Retention/revocation of prior power(s) of attorney. The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here **YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

7 Taxpayer declaration and signature. If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative, or designated individual, if applicable, executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.
▶ **IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature: *[Handwritten Signature]* Date: *11/15/25* Title (if applicable): *Administrator - Sponsor*

 DAVID B. RUBIN P.C. _____
 Print name Print name of taxpayer from line 1 if other than individual

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
 - a Attorney - a member in good standing of the bar of the highest court of the jurisdiction shown below.
 - b Certified Public Accountant - a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
 - c Enrolled Agent - enrolled as an agent by the IRS per the requirements of Circular 230.
 - d Officer - a bona fide officer of the taxpayer organization.
 - e Full-Time Employee - a full-time employee of the taxpayer.
 - f Family Member - a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
 - g Enrolled Actuary - enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
 - h Unenrolled Return Preparer - Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
 - k Qualifying Student or Law Graduate - receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.
 - r Enrolled Retirement Plan Agent - enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ **IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

Note: For designations d-f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation - Insert above letter (a-r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
B	NEW JERSEY	20CC0280720	<i>[Handwritten Signature]</i>	<i>11/15/25</i>

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 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2024</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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 DAVID B. RUBIN P.C. PROFIT SHARING PLAN	1b Three-digit plan number (PN)	001
	1c Effective date of plan	01/01/1997
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 instr.) DAVID B. RUBIN P.C. 450 MAIN STREET METUCHEN NJ 08840	2b Employer Identification Number (EIN)	22-3391468
	2c Sponsor's telephone number	732-767-0440
	2d Business code (see instructions)	541110
	3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor. DAVID B. RUBIN P.C. 450 MAIN STREET METUCHEN NJ 08840	3b Administrator's EIN
	3c Administrator's telephone number	732-767-0440
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	2
b Total number of participants at the end of the plan year	5b	2
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)	
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)	2
d (1) Total number of active participants at the beginning of the plan year	5d(1)	2
d (2) Total number of active participants at the end of the plan year	5d(2)	2
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	5e	

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		10/15/2025	DAVID RUBIN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE		10/15/2025	DAVID RUBIN
	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	2,559,770	2,997,442
b Total plan liabilities	7b		
c Net plan assets (subtract line 7b from line 7a)	7c	2,559,770	2,997,442
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	84,357	
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b	367,040	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		451,397
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	13,725	
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		13,725
i Net income (loss) (subtract line 8h from line 8c)	8i		437,672
j Transfers to (from) the plan (see instructions)	8j		

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 2H
- 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		X	

Product: **Corporation Extension**
Name: **David B. Rubin, PC**
FEIN: *******1468**

Category:

IRS Center: **Ogden**
e-Postmark: **04/15/2025 9:11:41 AM**
Notification:

Fiscal Year Begin Date: **1/1/2024**

Fiscal Year End Date: **12/31/2024**

eSigned:

Return Information

Date	Return ID	Type of Activity	Submission ID	Refund/(Due)	Updated By	eSign Date
04/15/2025	24C:RUBINPC:V1	Upload Started				
04/15/2025	24C:RUBINPC:V1	Released for Transmission - Validation in Progress			System	
04/15/2025	24C:RUBINPC:V1	Ready to transmit - Validation Complete				
04/15/2025	24C:RUBINPC:V1	Transmitted to FD	206232202510503fda40			
04/15/2025	24C:RUBINPC:V1	Transmitted to NJ	206232202510503e3b93	(\$1,479.00)		
04/15/2025	24C:RUBINPC:V1	Accepted by FD on 4/15/2025				
04/17/2025	24C:RUBINPC:V1	Accepted by NJ - on 4/16/2025				

Application for Automatic Extension of Time To File Certain Business Income Tax, Information, and Other Returns

OMB No. 1545-0233

▶ **File a separate application for each return.**
 ▶ **Go to www.irs.gov/Form7004 for instructions and the latest information.**

Print or Type

Name	DAVID B. RUBIN, PC	Identifying number	22-3391468
Number, street, and room or suite no. (If P.O. box, see instructions.)	450 MAIN STREET		
City, town, state, and ZIP code (If a foreign address, enter city, province or state, and country (follow the country's practice for entering postal code.))	METUCHEN, NJ 08840		

Note: File request for extension by the due date of the return. See instructions before completing this form.

Part I Automatic Extension for Certain Business Income Tax, Information, and Other Returns. See instructions.

1 Enter the form code for the return listed below that this application is for 12

Application Is For:	Form Code	Application Is For:	Form Code
Form 706-GS(D)	01	Form 1120-ND (section 4951 taxes)	20
Form 706-GS(T)	02	Form 1120-PC	21
Form 1041 (bankruptcy estate only)	03	Form 1120-POL	22
Form 1041 (estate other than a bankruptcy estate)	04	Form 1120-REIT	23
Form 1041 (trust)	05	Form 1120-RIC	24
Form 1041-N	06	Form 1120S	25
Form 1041-QFT	07	Form 1120-SF	26
Form 1042	08	Form 3520-A	27
Form 1065	09	Form 8612	28
Form 1066	11	Form 8613	29
Form 1120	12	Form 8725	30
Form 1120-C	34	Form 8804	31
Form 1120-F	15	Form 8831	32
Form 1120-FSC	16	Form 8876	33
Form 1120-H	17	Form 8924	35
Form 1120-L	18	Form 8928	36
Form 1120-ND	19		

Part II All Filers Must Complete This Part

2 If the organization is a foreign corporation that does not have an office or place of business in the United States, check here

3 If the organization is a corporation and is the common parent of a group that intends to file a consolidated return, check here
 If checked, attach a statement listing the name, address, and employer identification number (EIN) for each member covered by this application.

4 If the organization is a corporation or partnership that qualifies under Regulations section 1.6081-5, check here

5a The application is for calendar year 2024, or tax year beginning _____, and ending _____

b **Short tax year.** If this tax year is less than 12 months, check the reason: Initial return Final return
 Change in accounting period Consolidated return to be filed Other (See instructions - attach explanation.)

6 Tentative total tax	6	0.
7 Total payments and credits. See instructions	7	3,865.
8 Balance due. Subtract line 7 from line 6. See instructions	8	0.

LHA For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

Form 7004 (Rev. 12-2018)

1. The plan (a) covered fewer than 100 participants at the beginning of the plan year 2024, or (b) under 29 CFR 2520.103-1(d) was eligible to and filed as a small plan for plan year 2023 and did not cover more than 120 participants at the beginning of plan year 2024 (see instructions for line 5 on counting the number of participants). To determine the number of participants covered by defined benefit pension plans and welfare plans, use the number described on Form 5500-SF, line 5a. Defined contribution pension plans use the number described on the Form 5500-SF, line 5c(1), except use the number described on line 5c(2) for defined contribution pension plans that check the "first return/report" box on Part I, line B;

2. The plan did not hold any employer securities at any time during the plan year;

3. At all times during the plan year, the plan was 100% invested in certain secure, easy to value assets that meet the definition of "eligible plan assets" (see the instructions for line 6a), such as mutual fund shares, investment contracts with insurance companies and banks valued at least annually, publicly traded securities held by a registered broker-dealer, cash and cash equivalents, and plan loans to participants;

4. The plan is eligible for the waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46 (but not by reason of enhanced bonding), which requirement includes, among others, giving certain disclosures and supporting documents to participants and beneficiaries regarding the plan's investments (see instructions for line 6b);

5. The plan is not a multiemployer plan;

6. The plan is not required to file a Form M-1, *Report for Multiple-Employer Welfare Arrangements (MEWAs) and Certain Entities Claiming Exception (ECEs)* during the plan year;

7. The plan is not a pooled employer plan (see ERISA section 3(43)); and

8. The plan is not filing as, or part of, a DCG reporting arrangement. (see instructions to Form 5500).

Note. Employee Stock Ownership Plans (ESOPs) and Direct Filing Entities (DFEs) (including DCGs) may not file the Form 5500-SF.

What To File

Plans required to file an annual return/report that meet all of the conditions for filing the Form 5500-SF may complete and file the Form 5500-SF in accordance with its instructions. Single-employer defined benefit pension plans using the Form 5500-SF must also file the Schedule SB (Form 5500), Single-Employer Defined Benefit Plan Actuarial Information, and its required attachments. Money purchase plans amortizing a funding waiver using the Form 5500-SF must also file the Schedule MB (Form 5500), Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information, and its required attachments. Multiple-employer pension plans using the Form 5500-SF must also file the Schedule MEP (Form 5500), Multiple-Employer Retirement Plan Information. For information about Schedule SB, Schedule MB, and Schedule MEP, see the **2024 Instructions for Form 5500**, Annual Return/Report of Employee Benefit Plan.

Eligible Combined Plans. The Pension Protection Act of 2006 (PPA) established rules for a new type of pension plan, an "eligible combined plan," effective for plan years

beginning after December 31, 2009. See Code section 414(x) and ERISA section 210(e). An eligible combined plan consists of a defined benefit plan and a defined contribution plan that includes a qualified cash or deferred arrangement under Code section 401(k), with the assets of the two plans held in a single trust, but clearly identified and allocated between the plans. The eligible combined plan design is available only to employers that employed an average of at least two, but not more than 500 employees, on business days during the calendar year preceding the plan year as of which the eligible combined plan is established and that employs at least two employees on the first day of the plan year that the plan is established. Because an eligible combined plan includes both a defined benefit plan and a defined contribution plan, the Form 5500-SF filed for the plan must include all the information, schedules, and attachments that would be required for either a defined benefit plan (such as a Schedule SB) or a defined contribution plan.

When To File

File the 2024 Form 5500-SF for plan years that began in 2024. The form, and any required schedules and attachments, must be filed by the last day of the 7th calendar month after the end of the plan year (not to exceed 12 months in length) that began in 2024.

Short Years. For a plan year of less than 12 months (short plan year), file the form and applicable schedules by the last day of the 7th calendar month after the short plan year ends or by the extended due date, if filing under an authorized extension of time. Fill in the short plan year beginning and ending dates in the space provided and check the appropriate box in Part I, line B, of the Form 5500-SF. For purposes of this return/report, a short plan year ends on the date of the change in accounting period or upon the complete distribution of assets of the plan. Also see the instructions for *Final Return/Report* to determine if "the final return/report" box in line B should be checked.

Notes. (1) If the filing due date falls on a Saturday, Sunday, or Federal holiday, the return/report may be filed on the next day that is not a Saturday, Sunday, or Federal holiday. **(2)** If the 2024 Form 5500-SF is not available before the plan filing is due, use the 2024 Form 5500-SF and enter the 2024 fiscal year beginning and ending dates on the line provided at the top of the form.

Extension of Time To File

Using Form 5558

If filing under an extension of time based on the filing of an IRS Form 5558, Application for Extension of Time To File Certain Employee Plan Returns, check the appropriate box on the Form 5500-SF, Part I, line C. A one-time extension of time to file the Form 5500-SF (up to 2½ months) may be obtained by filing Form 5558 on or before the normal due date (not including any extensions) of the return/report. A copy of the completed extension request must be retained with the plan's records. Please see **Instructions for Form 5558** for more information on how and where to file.

Using Extension of Time To File Federal Income Tax Return

An automatic extension of time to file Form 5500-SF until the due date of the federal income tax return of the employer will be granted if all of the following conditions are met: (1) the plan year and the employer's tax year are

the same; (2) the employer has been granted an extension of time to file its federal income tax return to a date later than the normal due date for filing the Form 5500-SF; and (3) a copy of the application for extension of time to file the federal income tax return is maintained with the filer's records. An extension of time granted by using this automatic extension procedure CANNOT be extended further by filing an IRS Form 5558, nor can it be extended beyond a total of 9½ months beyond the close of the plan year.

Note. A tax-exempt organization is not required to file a federal income tax return. However, if the organization uses a Form 8868 to request an extension for its Form 990 series return, the filer is automatically granted an extension of time to file the Form 5500 until the extended due date of filing Form 990 series if all conditions listed above are met. An extension granted by using this automatic extension procedure cannot be extended beyond a total of 9½ months beyond the close of the plan year.

Other Extensions of Time

The IRS, DOL, and PBGC may announce special extensions of time under certain circumstances, such as extensions for Presidentially-declared disasters or for service in, or in support of, the Armed Forces of the United States in a combat zone. See www.irs.gov, www.efast.dol.gov, and www.pbgc.gov/practitioners for announcements regarding such special extensions. If you are relying on one of these announced special extensions, check the appropriate box on the Form 5500-SF, Part I, line C, and enter a description of the announced authority for the extension.

Delinquent Filer Voluntary Compliance (DFVC) Program

The DFVC Program facilitates voluntary compliance by plan administrators who are delinquent in filing annual return/report forms under Title I of ERISA by permitting administrators to pay reduced civil penalties for voluntarily complying with their DOL annual reporting obligations. If the Form 5500-SF is being filed under the DFVC Program, check the appropriate box on Form 5500-SF, Part I, line C to indicate that the Form 5500-SF is being filed under the DFVC Program. See www.efast.dol.gov for additional information.

Plan administrators are reminded that they can use the online calculator available at www.askebsa.dol.gov/dfvcepay/calculator to compute the penalties due under the program. Payments under the DFVC Program also may be submitted electronically. For information on how to pay DFVC Program payments online, go to www.dol.gov/ebsa.



Filers who wish to participate in the DFVC Program for plan years prior to 2022 must use the 2024 version of Form 5500 or, if applicable, Form 5500-SF. Use the Form 5500 Version Selection Tool available at www.efast.dol.gov for further information.

Change in Plan Year

Generally, only defined benefit pension plans need to get approval for a change in plan year. See Code section 412(d)(1). However, under Revenue Procedure 87-27, 1987-1 C.B. 769, these pension plans may be eligible for automatic approval of a change in plan year.

If a change in plan year for a pension or a welfare benefit plan creates a short plan year, file the form and applicable schedules by the last day of the 7th calendar month after the short plan year ends or by the extended due date, if filing under an authorized extension of time. Fill in the short plan year beginning and ending dates in the space provided in Part I and check the appropriate box in Part I, line B of the Form 5500-SF. For purposes of this return/report, the short plan year ends on the date of the change in accounting period or upon the complete distribution of assets of the plan. Also, see the instructions for *Final Return/Report* to determine if "final return/report" in line B should be checked.

Penalties

Plan administrators and plan sponsors must provide complete and accurate information and must otherwise comply fully with the filing requirements. ERISA and the Code provide for the DOL and the IRS, respectively, to assess or impose penalties for not giving complete and accurate information and for not filing complete and accurate statements and returns/reports. Certain penalties are administrative (that is, they may be imposed or assessed in an administrative proceeding by one of the governmental agencies delegated to administer the collection of the Form 5500-SF data). Others require a legal conviction.

Administrative Penalties

Listed below are various penalties under ERISA and the Code that may be assessed or imposed for not meeting the annual return/report filing requirements. Generally, whether the penalty is under ERISA or the Code, or both, depends upon the agency for which the information is required to be filed. One or more of the following administrative penalties may be assessed or imposed in the event of incomplete filings or filings received after the due date unless it is determined that your failure to file properly is for reasonable cause.

1. A penalty of up to \$2,670 a day for each day a plan administrator fails or refuses to file a complete and accurate report. See ERISA section 502(c)(2), 29 CFR 2560.502c-2, and the Federal Civil Penalties Inflation Adjustment Act of 1990, as amended by the Federal Civil Penalties Inflation Adjustment Act Improvements Act of 2015 (2015 Inflation Adjustment Act). Pub. L. No. 114-74; 129 Stat. 599 and the DOL's implementing regulation at 89 FR 1810 (Jan. 11, 2024). The 2015 Inflation Adjustment Act requires agencies to adjust the levels of civil monetary penalties with an initial catch-up adjustment, followed by annual adjustments for inflation. Because the Federal Civil Penalties Inflation Adjustment Improvements Act of 2015 (Pub. L. No. 114-74; 129 Stat. 599), requires the penalty amount to be adjusted annually after the Form 5500/5500-SF and its schedules, attachments, and instructions are published for filing, be sure to check DOL's website for any possible required inflation adjustments of the maximum penalty amount that may have been published in the Federal Register after the instructions have been posted.

2. A penalty of \$250 a day (up to \$150,000) for not filing the annual return/report for certain plans of deferred compensation, trusts and annuities, and bond purchase plans by the due date(s). See Code section 6652(e).

3. A penalty of \$1,000 for not filing an actuarial statement (Schedule MB (Form 5500) or Schedule SB (Form 5500)) required by the applicable instructions. See Code section 6692.

Department of the Treasury Internal Revenue Service

For calendar year 2024 or tax year beginning ending

2024

Go to www.irs.gov/Form1120 for instructions and the latest information.

Header section containing: A Check if: 1a Consolidated return, 1b Life/nonlife consolidated return, 2 Personal holding co., 3 Personal service corp., 4 Schedule M-3 attached, B Employer identification number, C Date incorporated, D Total assets, E Check if: (1) Initial return, (2) Final return, (3) Name change, (4) Address change.

Table with 11 rows (1a-11) for Income. Columns include description, sub-column (1a, 1b), and total amount. Total income is 672,014.

Table with 18 rows (12-29c) for Deductions. Columns include description, sub-column (29a, 29b), and total amount. Total deductions are 676,353.

Table with 7 rows (30-37) for Tax, Refundable Credits, and Payments. Columns include description, sub-column, and total amount. Total tax is 3,865.

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

Paid and Preparer Use Only section: Print/Type preparer's name (SPENCER TUCKER), Preparer's signature, Date, Check if self-employed, PTIN (P00538179), Firm's name (TUCKER FORNALE & ASSOCIATES, LLC), Firm's EIN (46-1585937), Firm's address (100 MORRIS AVENUE - SUITE 205, SPRINGFIELD, NJ 07081), and Phone no. (973-607-3388).