

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 08/31/2023

- 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>ACCURATE BRAZING CORP 401K PLAN</u> | 1b Three-digit plan number (PN) ▶ | <u>001</u> |
| | 1c Effective date of plan | <u>01/01/1996</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>ACCURATE BRAZING CORP</u> <u>36 COTE AVENUE</u> <u>GOFFSTOWN, NH 03045</u> | 2b Employer Identification Number (EIN) | <u>02-0473109</u> |
| | 2c Sponsor's telephone number | <u>603-945-3767</u> |
| | 2d Business code (see instructions) | <u>332810</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>92</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>29</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>85</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 | <u>Filed with authorized/valid electronic signature.</u> | <u>02/09/2026</u> | <u>RACHEL LUNCE</u> |
| | Signature of plan administrator | Date | Enter name of individual signing as plan administrator |
| SIGN HERE | | | |
| | 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 | 1206189 | 0 |
| b Total plan liabilities | 7b | | |
| c Net plan assets (subtract line 7b from line 7a) | 7c | 1206189 | 0 |
| 8 Income, Expenses, and Transfers for this Plan Year | | (a) Amount | (b) Total |
| a Contributions received or receivable from: | | | |
| (1) Employers | 8a(1) | 55344 | |
| (2) Participants | 8a(2) | 148968 | |
| (3) Others (including rollovers) | 8a(3) | | |
| b Other income (loss) | 8b | 122544 | |
| c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) | 8c | | 326856 |
| d Benefits paid (including direct rollovers and insurance premiums to provide benefits) | 8d | 156933 | |
| e Certain deemed and/or corrective distributions (see instructions) . | 8e | 1569 | |
| f Administrative service providers (salaries, fees, commissions) | 8f | | |
| g Other expenses | 8g | | |
| h Total expenses (add lines 8d, 8e, 8f, and 8g) | 8h | | 158502 |
| i Net income (loss) (subtract line 8h from line 8c) | 8i | | 168354 |
| j Transfers to (from) the plan (see instructions) | 8j | -1374543 | |

| 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 | | 121000 |
| 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 | | 0 |
| 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 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) |
|--------------------------------|----------------------|---------------------|
| AALBERTS SURFACE TECHNOLOGIES | 38-2565630 | 001 |

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 10/06/2020 (MM/DD/YYYY) and the Opinion Letter serial number Q704162A.



January 28, 2026

Accurate Brazing Corp.
36 Cote Ave. Ste. 4
Goffstown, NH 03045-5261040
FIN: 02-0473109
Plan name and #: Accurate Brazing Corp., 001422
IRS Pan #: 001

To: Internal Revenue Service
Department of Labor – EFAST2 / Form 5500 Compliance
Ogden, UT 84201-0018
Notice Number: CP403
Notice Date: 12-01-2025

Re: Request for Penalty Abatement – Late Filing of Form 5500 (Plan Year 2023)

To Whom It May Concern,

We are writing to respectfully request abatement of penalties assessed for the late filing of Form 5500 for the 2023 plan year for the above-referenced plan, pursuant to IRC §6652(e) and the IRS reasonable-cause standards.

The failure to timely file Form 5500 was not due to willful neglect, but rather the result of reasonable cause, specifically a third-party administrator filing error combined with circumstances that prevented the company from identifying the issue prior to the deadline.

Accurate Brazing Corp. has consistently relied on ADP, a nationally recognized payroll and benefits administration provider, to prepare and electronically file its Form 5500 through the EFAST2 system. ADP was responsible for preparing the return, managing compliance requirements, and submitting the filing on the company's behalf, as they had done in prior years.

The company acted in good faith and provided all required information to ADP in a timely manner. At no time was the company informed that the filing had not been successfully submitted.

After review and discussion with ADP, it was discovered that:

The Form 5500 was prepared within ADP's system, but a required final submission step/authorization box was not checked within ADP's filing workflow, and as a result, the form was never transmitted to EFAST2, despite appearing internally as complete.



This error was not visible or apparent to the company, and no rejection notice or failure alert was generated or provided to us prior to the filing deadline. The company reasonably believed the filing had been completed.

Once the issue was identified, the company immediately took corrective action and ensured the Form 5500 was properly filed.

At the time of the filing deadline:

The company reasonably relied on ADP's expertise and representation as its third-party administrator. There was no indication that the filing had failed or remained incomplete. No employee or officer of the company had independent access to the EFAST2 submission confirmation or visibility into the missed internal authorization step. The company does not manually prepare or submit Form 5500 filings and has historically relied on ADP for compliance.

Given these facts, there was no practical way for the company to identify or correct the issue before the deadline, despite exercising ordinary business care and prudence.

Accurate Brazing Corp. has a history of good-faith compliance with IRS and Department of Labor filing requirements. This late filing was an isolated incident, promptly corrected once discovered.

The company did not receive any financial benefit from the delayed filing, nor was there any intent to delay or avoid compliance.

Based on the above facts, we respectfully request full abatement of any penalties associated with the late filing of Form 5500 for the 2023 plan year, as the delay was due to reasonable cause and not willful neglect.

We appreciate your consideration of this request and are happy to provide any additional documentation, including correspondence with ADP, if required.

Thank you for your time and understanding.

Sincerely, *Rachel Lunce*

Rachel Lunce

director of human resources

HIP | braze | heat treatment

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