

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 06/22/2023

- 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 DITTMER AIR CONDITIONING AND H 401(K) PROFIT SHARING PLAN & TRUST		1b Three-digit plan number (PN) ▶	001
		1c Effective date of plan	05/15/2015
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) DITTMER AIR CONDITIONING & HEATING SERVICES INC DITTMER AIR AND HEAT 4095 SHERIDAN AVE COCOA, FL 32926-2753		2b Employer Identification Number (EIN)	27-2420416
		2c Sponsor's telephone number	321-536-8838
		2d Business code (see instructions)	238220
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	20	
b Total number of participants at the end of the plan year.....	5b	0	
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)	0	
d(1) Total number of active participants at the beginning of the plan year.....	5d(1)	3	
d(2) Total number of active participants at the end of the plan year.....	5d(2)	0	
e Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	5e	0	

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	03/04/2026	JENNIFER BISGARD
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	03/04/2026	JENNIFER BISGARD
	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	342391	0
b Total plan liabilities	7b	0	0
c Net plan assets (subtract line 7b from line 7a)	7c	342391	0
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a Contributions received or receivable from:			
(1) Employers	8a(1)	0	
(2) Participants.....	8a(2)	0	
(3) Others (including rollovers)	8a(3)	0	
b Other income (loss).....	8b	17245	
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b).....	8c		17245
d Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	357453	
e Certain deemed and/or corrective distributions (see instructions) .	8e	0	
f Administrative service providers (salaries, fees, commissions)	8f	2183	
g Other expenses	8g	0	
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		359636
i Net income (loss) (subtract line 8h from line 8c).....	8i		-342391
j Transfers to (from) the plan (see instructions)	8j	0	

Part IV Plan Characteristics	
9a	If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions: 2E 2F 2G 3D 2J 2T 2K
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		Yes	No	Amount
10	During the plan year:			
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)		X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.).....		X	
c	Was the plan covered by a fidelity bond?		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?		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.).....		X	
f	Has the plan failed to provide any benefit when due under the plan?		X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year-end.)		X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		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.....			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and lines 11a and b below.) If this is a defined contribution pension plan, leave line 11 blank and complete line 12 below. [] Yes [X] No

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

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

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

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

a If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions, and enter the date of the letter ruling granting the waiver. Month Day Year

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year 12b

c Enter the amount contributed by the employer to the plan for this plan year 12c

d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount) 12d

e Will the minimum funding amount reported on line 12d be met by the funding deadline? [] Yes [] No [] N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? [X] Yes [] No

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

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? [X] Yes [] No

c If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

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

Part VIII IRS Compliance Questions

14a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? [] 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 _____.

To: Internal Revenue Service
Ogden, UT 84201-0018

Subject: Dittmer Air Conditioning and Heating Services, Inc
Taxpayer ID: 27-2420416
Notice Number: CP406
Notice Date: 2026-01-19
Tax Period: 202312
Form: 5500SF, Plan#:001, Plan Year Ending: 12/31/2023

I am writing to respectfully request a waiver of all fees and penalties associated with the late filing of our 2023 Form 5500SF.

We sold this business on June 9, 2022 and immediately started the process of closing our Employer sponsored 401K plan. Our plan was administered by Paychex, Inc at the time of the sale of the business and closing of the plan. We worked with them to terminate the plan and I received notification from them via email on January 14, 2023 that the plan was terminated.

I did not receive a final 5500SF from Paychex and did not realize that I needed to do anything else to close out the plan.

Since the business was sold, we no longer were located at the mailing address on file for the IRS of 4105 Pine Tree Place, Cocoa, FL 32926 so I did not receive any notices from the IRS up until the receipt of this one. The current tenants in the building opened the notice and realized it was not for them and their office staff sent me an email to let me know.

I reached out to Paychex immediately upon receiving this notice on January 20, 2026. They verified that the plan was terminated and that they never filed the final 5500SF. They acknowledged on the phone, that they did not send me the final 5500SF and nor did they notify in 2023 that they were not filing all required forms. On January 20, 2026, they emailed me the completed 5500SF.

Attached is the final 5500SF for our plan. Again, I request that all penalties and fees be waived. During our time of owning the business, we filed our 5500's timely and had we known, the final form would have been filed on time. We were just unaware that this form was never filed.

If you have any questions or need further information, please do not hesitate to contact me at 321-536-8838. If I am not available, you may speak to my wife, Annette Dittmer, as well.

Thank you,

Darin Dittmer

Attachments: (1) 2023 Final form 5500SF
(2) IRS notice CP-406
(3) proof that response was given to IRS once received

OGDEN • UT 84201-0018

000616.627881.296423.21800 1 MB 0.672 858



DITTMER AIR CONDITIONING AND H
4105 PINE TREE PL
COCOA FL 32926-3311055

000616



Be sure the IRS address appears in your envelope window.

BODCD-TE
SELCD-

Notice Number: CP406
Notice Date : 2026-01-19
Tax Period : 202312

#206


JAN 29 2026

RECEIVED ENTITY DEPT



272420416

DITTMER AIR CONDITIONING AND H
4105 PINE TREE PL
COCOA FL 32926-3311055

INTERNAL REVENUE SERVICE
OGDEN UT 84201-0018


→ 4095 Sheridan Ave.

Cocoa FL 32926

272420416 CX 0000 01 2 202312 000 0000000

0 4 2 3 2 3 2 2 6 7 FEB 12 2026 DIS

NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-19-2026
TAXPAYER IDENT. NUM: 27-2420416
FORM: 5500SF PLAN #: 001
PLAN YEAR ENDING: 12-31-2023

DITTMER AIR CONDITIONING AND H
4105 PINE TREE PL
COCOA FL 32926-3311055



COMPLETE AND RETURN WITH YOUR REPLY

Section I

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

Name and address as shown on the form

Employer Identification

27-2420416

Plan Year Ending

2003

Date filed with EBSA and Acknowledgement Plan Number

number:

Section II

Not Required to File

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

because:

Plan in question is a Savings Incentive Match Plan for Employees of Small Employers (SIMPLE) that involves SIMPLE IRAs.

Plan in question is a Simplified Employee Pension (SEP).

Plan was terminated or merged into a new plan. You must still file a "Final" return showing zero end-of-year assets, zero participants, and mark "the final return filed for

the plan" box in part I of the form.

Other: See attached letter

Section III

Reason for not filing on time

Explain why you did not file on time:

See attached letter. I thought all

required forms were submitted timely

by plan administrator.

To: Internal Revenue Service
Ogden, UT 84201-0018

Subject: Dittmer Air Conditioning and Heating Services, Inc

Taxpayer ID: 27-2420416
Notice Number: CP406
Notice Date: 2026-01-19
Tax Period: 202312
Form: 5500SF, Plan#:001, Plan Year Ending: 12/31/2023

I am writing to respectfully request a waiver of all fees and penalties associated with the late filing of our 2023 Form 5500SF.

We sold this business on June 9, 2022 and immediately started the process of closing our Employer sponsored 401k plan. Our plan was administered by Paychex, Inc at the time of the sale of the business and closing of the plan. We worked with them to terminate the plan and I received notification from them via email on January 14, 2023 that the plan was terminated.

I did not receive a final 5500SF from Paychex and did not realize that I needed to do anything else to close out the plan.

Since the business was sold, we no longer were located at the mailing address on file for the IRS of 4105 Pine Tree Place, Cocoa, FL 32926 so I did not receive any notices from the IRS up until the receipt of this one. The current tenants in the building opened the notice and realized it was not for them and their office staff sent me an email to let me know.

I reached out to Paychex immediately upon receiving this notice on January 20, 2026. They verified that the plan was terminated and that they never filed the final 5500SF. They acknowledged on the phone, that they did not send me the final 5500SF and nor did they notify in 2023 that they were not filing all required forms. On January 20, 2026, they emailed me the completed 5500SF.

Attached is the final 5500SF for our plan. Again, I request that all penalties and fees be waived. During our time of owning the business, we filed our 5500's timely and had we known, the final form would have been filed on time. We were just unaware that this form was never filed.

If you have any questions or need further information, please do not hesitate to contact me at 321-536-8838. If I am not available, you may speak to my wife, Annette Dittmer, as well.

Thank you,



Darin Dittmer

Attachments: (1) 2023 Final form 5500SF
(2) IRS notice CP-406

RECEIVED IN CORRESP
IRS-OSC-50
JAN 26 2026
OGDEN, UT

To: Internal Revenue Service
Ogden, UT 84201-0018

Subject: Dittmer Air Conditioning and Heating Services, Inc
Taxpayer ID: 27-2420416
Notice Number: CP406
Notice Date: 2026-01-19
Tax Period: 202312
Form: 5500SF, Plan#:001, Plan Year Ending: 12/31/2023

I am writing to respectfully request a waiver of all fees and penalties associated with the late filing of our 2023 Form 5500SF.

We sold this business on June 9, 2022 and immediately started the process of closing our Employer sponsored 401K plan. Our plan was administered by Paychex, Inc at the time of the sale of the business and closing of the plan. We worked with them to terminate the plan and I received notification from them via email on January 14, 2023 that the plan was terminated.

I did not receive a final 5500SF from Paychex and did not realize that I needed to do anything else to close out the plan.

Since the business was sold, we no longer were located at the mailing address on file for the IRS of 4105 Pine Tree Place, Cocoa, FL 32926 so I did not receive any notices from the IRS up until the receipt of this one. The current tenants in the building opened the notice and realized it was not for them and their office staff sent me an email to let me know.

I reached out to Paychex immediately upon receiving this notice on January 20, 2026. They verified that the plan was terminated and that they never filed the final 5500SF. They acknowledged on the phone, that they did not send me the final 5500SF and nor did they notify in 2023 that they were not filing all required forms. On January 20, 2026, they emailed me the completed 5500SF.

Attached is the final 5500SF for our plan. Again, I request that all penalties and fees be waived. During our time of owning the business, we filed our 5500's timely and had we known, the final form would have been filed on time. We were just unaware that this form was never filed.

If you have any questions or need further information, please do not hesitate to contact me at 321-536-8838. If I am not available, you may speak to my wife, Annette Dittmer, as well.

Thank you,



Darin Dittmer

RECEIVED IN CORRES
IRS-OSC-59

JAN 26 2026

OGDEN, UT

Attachments: (1) 2023 Final form 5500SF
(2) IRS notice CP-406