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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2022 and ending 01/02/2022

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 [X] the final return/report
[ ] an amended return/report [X] a short plan year return/report (less than 12 months)

C Check box if filing under: [ ] Form 5558 [ ] automatic extension [X] 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
CATERPILLAR GLOBAL MINING LEGACY EMPLOYEES' RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 038

1c Effective date of plan 12/16/1961

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)
CATERPILLAR INC.

5205 N. O'CONNOR BOULEVARD
SUITE 100
IRVING, TX 75039

2b Employer Identification Number (EIN) 37-0602744

2c Sponsor's telephone number 972-891-7700

2d Business code (see instructions) 333100

3a Plan administrator's name and address [ ] Same as Plan Sponsor.
CATERPILLAR INC.
PLAN ADMINISTRATOR
100 NE ADAMS ST. AB4400
PEORIA, IL 61629

3b Administrator's EIN 37-0602744

3c Administrator's telephone number 309-675-1000

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**	0
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)**	
d(1) Total number of active participants at the beginning of the plan year	**5d(1)**	0
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.	07/16/2026	ANNELEEN WOUTERS
	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.) [X] 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.) [X] 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 [X] 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	1414	0
b Total plan liabilities	7b	1414	
c Net plan assets (subtract line 7b from line 7a)	7c	0	0
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b		
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		0
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		0
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristic Codes

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1A 1C 1I 3F 3H

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		45000000
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			
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? (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 ☐ 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?		☐ 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_____.

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

2025

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2025 or fiscal plan year beginning 01/01/2022 and ending 01/02/2022

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 [X] the final return/report
[ ] an amended return/report [X] a short plan year return/report (less than 12 months)

C Check box if filing under: [ ] Form 5558 [ ] automatic extension [X] 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
CATERPILLAR GLOBAL MINING LEGACY EMPLOYEES' RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 038

1c Effective date of plan 12/16/1961

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)
CATERPILLAR INC.

5205 N. O'CONNOR BOULEVARD
SUITE 100
IRVING TX 75039

2b Employer Identification Number (EIN) 37-0602744

2c Sponsor's telephone number 972-891-7700

2d Business code (see instructions) 333100

3a Plan administrator's name and address [ ] Same as Plan Sponsor.
CATERPILLAR INC.
PLAN ADMINISTRATOR
100 NE ADAMS ST. AB4400

PEORIA IL 61629

3b Administrator's EIN 37-0602744

3c Administrator's telephone number 309-675-1000

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**	0
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)**	
d(1) Total number of active participants at the beginning of the plan year	**5d(1)**	0
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		7/16/26	ANNELEEN WOUTERS
	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.) [X] 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.) [X] 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 [X] 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	1,414	0
b Total plan liabilities	7b	1,414	
c Net plan assets (subtract line 7b from line 7a)	7c	0	0
8 Income, Expenses, and Transfers for this Plan Year		**(a) Amount**	**(b) Total**
a Contributions received or receivable from: (1) Employers	8a(1)		
(2) Participants	8a(2)		
(3) Others (including rollovers)	8a(3)		
b Other income (loss)	8b		
c Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		0
d Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d		
e Certain deemed and/or corrective distributions (see instructions)	8e		
f Administrative service providers (salaries, fees, commissions)	8f		
g Other expenses	8g		
h Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		0
i Net income (loss) (subtract line 8h from line 8c)	8i		0
j Transfers to (from) the plan (see instructions)	8j		

Part IV Plan Characteristic Codes

9a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
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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		45,000,000
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			
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? (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 ☐ 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?		☐ 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_____.

CATERPILLAR®

Caterpillar Inc.
100 NE Adams St.
Peoria, IL 61629

February 5, 2026

Via Postal Mail and Fax

Internal Revenue Service
Ogden, UT 84201-0018

Notice Number: CP406
Taxpayer Identification Number: 37-0602744
Plan #038
Plan Year Ending 12-31-2023

I am responding to the Final Notice regarding a missing Form 5500 for Plan #038, the Caterpillar Global Mining Legacy Employees' Retirement Plan, for the plan year ending 12-31-2023. Caterpillar Inc. ("Caterpillar") has received two prior notices from the Internal Revenue Service ("IRS") regarding this Form 5500, and has timely responded to each notice.

In our most recent response sent to the IRS on October 28, 2025, Caterpillar explained that Plan #038 was merged into Plan #002, the Caterpillar Inc. Retirement Income Plan, effective December 31, 2021. Caterpillar respectfully proposed that the final Form 5500 filed for Plan #038 for the plan year ending December 31, 2021, was a valid final Form 5500, or, alternatively, Caterpillar proposed to file an amended Form 5500 for the plan year ending December 31, 2021, and file a final Form 5500 for 2022. I have attached copies of the prior notices and Caterpillar's responses.

Caterpillar would like to resolve this matter expeditiously. You may respond to me in writing at the address above, or I may be reached at (309)494-6570 or hutchison_kerri@cat.com. I look forward to your response.

Sincerely,

Kerri Hutchison

Kerri Hutchison
Assistant General Counsel
Caterpillar Inc.

Enclosures

000030
BOD CD-TE

NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-26-2026
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

000025

COMPLETE AND RETURN WITH YOUR REPLY

Section I

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

Name and address as shown on the form

Employer Identification Number (EIN)

Plan Year Ending

Date filed with EBSA and Acknowledgement number:

Plan Number

Section II
Not Required to File

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

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

Please see enclosed documents.

Section III
Reason for not filing on time

Explain why you did not file on time:
.

IRS Department of the Treasury
Internal Revenue Service

000030
BOD CD-TE

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-26-2026
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

OGDEN UT 84201-0018

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

000025

FINAL NOTICE-YOUR ANNUAL FORM 5500 or 5500-SF IS OVERDUE
WRITTEN RESPONSE REQUIRED

Why Are You Getting This Notice?

We did not receive a response, or an explanation as to why you are not required to file, to our previous notice asking you to file Form 5500 for the plan number and plan year ending indicated below:

Plan Number	Plan Period Ending
038	12-31-2023

If we do not hear from you immediately, we will conclude that you did not intend to file your return and we may take the following actions:

- Ask you to come into our office with your books and records,
- Begin an audit of your plan.

What You Need To Do

We urge you to review the items below, complete the appropriate section of the notice and return it to us by 02-26-2026.

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

000030
BOD CD-TE

NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-26-2026
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

[ ] DFVC Program Date applied _____

Penalties for not Filing

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

How to Get Forms, Instructions and Publications

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

How To Get Help

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

Response Due Date

Please send the information to us by 02-26-2026.

How to Send the Information to Us

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

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

CATERPILLAR®

Caterpillar Inc.
100 NE Adams St.
Peoria, IL 61629

October 28, 2025

Internal Revenue Service
Ogden, UT 84201-0046

Reference Number – 0423219547
Employer Identification Number – 37-0602744
Name of Plan – Caterpillar Global Mining Legacy Employees' Retirement Plan
Plan #038
Plan Year Ended – December 31, 2021

Ms. Secrist,

This letter is in response to your recent correspondence dated October 3, 2025 in which the Internal Revenue Service ("Service") asserts that the Form 5500-SF for the Caterpillar Global Mining Legacy Employees' Retirement Plan ("CGM Plan") for the plan year ending December 31, 2021 was not a valid final form.

As you are aware, the CGM Plan was merged into the Caterpillar Inc. Retirement Income Plan ("RIP"), effective December 31, 2021. In connection with the merger, the CGM Plan's assets were transferred to the RIP. Both the CGM Plan and the RIP are part of the Caterpillar Inc. Master Retirement Trust ("Trust") and hold undivided interests in the Trust. Therefore, the merger did not involve a transfer of assets between separate and distinct trusts.

Your letter outlines three criteria for a Form 5500 to be considered a valid final return: (i) the form must be marked as "final"; (ii) it must report zero participants at the end of the plan year; and (iii) it must report zero assets at the end of the plan year.

The Form 5500-SF filed for the CGM Plan for the 2021 plan year satisfies all three criteria:

1. It was marked as final (*see* Part I, line B);
2. It reported zero participants as of the end of the reporting year (*see* Part II, line 6(a)(2)); and
3. It showed net assets of $0 as of the end of the reporting year (*see* Schedule H, line 1(l)).

While the return reflected $1,414 in assets, it also reported $1,414 in liabilities, resulting in zero net assets. These assets were reassigned to the RIP ledger within the Trust effective January 1, 2022.

Caterpillar: Confidential Green

Based on the foregoing, we respectfully submit that the Form 5500-SF for the CGM Plan for the 2021 plan year constitutes a valid final return.

However, should the Service continue to dispute this position, and in the interest of resolving the matter, Caterpillar Inc. proposes the following:

1. Filing an amended Form 5500-SF for the 2021 plan year that removes the "final return" designation; and
2. Filing a subsequent Form 5500-SF for the 2022 plan year reflecting zero assets as of the end of the reporting period.

If you need any additional information or would prefer to discuss this matter, please contact me at (309)494-6570 or Hutchison_kerri@cat.com. Alternatively, you may mail correspondence to: Kerri Hutchison, Caterpillar Inc., 100 N.E. Adams Street, Peoria, IL 61629.

Sincerely,

Kerri Hutchison

Kerri Hutchison
Assistant General Counsel
Caterpillar Inc.

Caterpillar: Confidential Green

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

OMB Clearance No.: 1545-1610

In reply refer to: 0423219547
Oct. 03, 2025 LTR 1074C 0
37-0602744 202112 74 038 R
Input Op: 0423219547 00017143
BODC: TE

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BLVD
IRVING TX 75039

17922

Employer Identification Number: 37-0602744
Name of Plan: Caterpillar Global Mining Legacy Employees Retirement Plan
Plan Number: 001
Plan Year Ended: Dec. 31, 2021

Dear Taxpayer:

Thank you for your response dated Aug. 22, 2025.

Your response indicated you filed a final Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan. Our records indicate you filed a Form 5500-SF for plan year ending Dec. 31, 2021, which was not a valid final. In order to be considered a final return, you must mark the "final" box and show zero assets and zero participants at the end of the reporting year.

You must show that all of the plan's assets have been distributed or transferred when you terminate your plan. If you did not completely distribute or transfer your assets for this plan in 2021, you must file a complete return each year until all your assets are distributed or transferred.

You must electronically file with the Department of Labor. You may file online using the EFAST2 web-based filing system, or you may file through an EFAST2 approved vendor. Detailed information on electronic filing is available at www.efast.dol.gov.

For telephone assistance, call the EFAST2 Help Line at 1-866-463-3278 Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, write your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number (309) 494-6570 Hours 8AM-4PM
Kerri Hutchison

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

OMB Clearance No.: 1545-1610

In reply refer to: 0423219547
Oct. 03, 2025 LTR 1074C 0
37-0602744 202112 74 038 R
Input Op: 0423219547 00017143
BODC: TE

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BLVD
IRVING TX 75039

17922

Employer Identification Number: 37-0602744
Name of Plan: Caterpillar Global Mining Legacy Employees Retirement Plan
Plan Number: 001
Plan Year Ended: Dec. 31, 2021

Dear Taxpayer:

Thank you for your response dated Aug. 22, 2025.

Your response indicated you filed a final Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan. Our records indicate you filed a Form 5500-SF for plan year ending Dec. 31, 2021, which was not a valid final. In order to be considered a final return, you must mark the "final" box and show zero assets and zero participants at the end of the reporting year.

You must show that all of the plan's assets have been distributed or transferred when you terminate your plan. If you did not completely distribute or transfer your assets for this plan in 2021, you must file a complete return each year until all your assets are distributed or transferred.

You must electronically file with the Department of Labor. You may file online using the EFAST2 web-based filing system, or you may file through an EFAST2 approved vendor. Detailed information on electronic filing is available at www.efast.dol.gov.

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If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, write your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( )_____ Hours_____

0423219547
Oct. 03, 2025 LTR 1074C 0
37-0602744 202112 74 038 R
Input Op: 0423219547 00017144

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BLVD
IRVING TX 75039

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Ms Secrist

Ms. Secrist
Department Manager, Entity

Enclosure(s):
Copy of this letter

CATERPILLAR®

Caterpillar Inc.
100 NE Adams St.
Peoria, IL 61629

August 22, 2025

Internal Revenue Service
Ogden, UT 84201-0018

Notice Number – CP-403
Taxpayer Identification Number – 37-0602744
Plan #038
Plan Year Ending 12-31-2023

Caterpillar Inc. received a Notice CP-403 regarding a missing Form 5500 for Plan #038, the Caterpillar Global Mining Legacy Employees' Retirement Plan, for the plan year ending 12-31-2023. Plan #038 was merged into Plan #002, the Caterpillar Inc. Retirement Income Plan, effective December 31, 2021.

We have indicated in Section II of the enclosed Form that Plan #038 was merged into a new plan. A final Form 5500 for Plan #038 was filed for the plan year ending December 31, 2021. We have included the first page of this Final Form 5500 for Plan #038, which is available on the EFAST website, for reference.

If you need any additional information, please contact me at (309)494-6570 or Hutchison_kerri@cat.com.

Sincerely,

Kerri Hutchison

Kerri Hutchison
Assistant General Counsel
Caterpillar Inc.

001265
BOD CD-TE

NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995



001422

COMPLETE AND RETURN WITH YOUR REPLY

Section I

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

Name and address as shown on the form

Employer Identification Number (EIN)

Plan Year Ending

Date filed with EBSA and Acknowledgement number:

Plan Number

Section II
Not Required to file

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

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

Section III
Reason for not filing on time

Explain why you did not file on time:

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.**

OMB Nos. 1210-0110
1210-0089

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

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 If the plan is a collectively-bargained plan, check here. ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

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
CATERPILLAR GLOBAL MINING LEGACY EMPLOYEES' RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 038

1c Effective date of plan 12/16/1961

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)
CATERPILLAR INC.

5205 N. O'CONNOR BOULEVARD
SUITE 100
IRVING, TX 75039

2b Employer Identification Number (EIN) 37-0602744

2c Plan Sponsor's telephone number 972-891-7700

2d Business code (see instructions) 333100

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 accompanying schedules, statements and attachments, 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.	06/09/2023	STEPHEN ROBERTSON
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

IRS Department of the Treasury
Internal Revenue Service

001265
BOD CD-TE

OGDEN UT 84201-0018

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
001422 IRVING TX 75039-3712995

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

Why Are You Getting This Notice?

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

Plan Number	Plan Period Ending
038	12-31-2023

What You Need To Do

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

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

[ ] DFVC Program Date applied _____

001265
BOD CD-TE

NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

Penalties for not Filing

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

How to Get Forms, Instructions and Publications

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

How To Get Help

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

Response Due Date

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

How to Send the Information to Us

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

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

CATERPILLAR®

Caterpillar Inc.
100 NE Adams St.
Peoria, IL 61629

February 5, 2026

Via Postal Mail and Fax

Internal Revenue Service
Ogden, UT 84201-0018

Notice Number: CP406
Taxpayer Identification Number: 37-0602744
Plan #038
Plan Year Ending 12-31-2023

I am responding to the Final Notice regarding a missing Form 5500 for Plan #038, the Caterpillar Global Mining Legacy Employees' Retirement Plan, for the plan year ending 12-31-2023. Caterpillar Inc. ("Caterpillar") has received two prior notices from the Internal Revenue Service ("IRS") regarding this Form 5500, and has timely responded to each notice.

In our most recent response sent to the IRS on October 28, 2025, Caterpillar explained that Plan #038 was merged into Plan #002, the Caterpillar Inc. Retirement Income Plan, effective December 31, 2021. Caterpillar respectfully proposed that the final Form 5500 filed for Plan #038 for the plan year ending December 31, 2021, was a valid final Form 5500, or, alternatively, Caterpillar proposed to file an amended Form 5500 for the plan year ending December 31, 2021, and file a final Form 5500 for 2022. I have attached copies of the prior notices and Caterpillar's responses.

Caterpillar would like to resolve this matter expeditiously. You may respond to me in writing at the address above, or I may be reached at (309)494-6570 or hutchison_kerri@cat.com. I look forward to your response.

Sincerely,

Kerri Hutchison

Kerri Hutchison
Assistant General Counsel
Caterpillar Inc.

Enclosures

000030
BOD CD-TE

NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-26-2026
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

000025

COMPLETE AND RETURN WITH YOUR REPLY

Section I

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

Name and address as shown on the form

Employer Identification Number (EIN)

Plan Year Ending

Date filed with EBSA and Acknowledgement number:

Plan Number

Section II
Not Required to File

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

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

Please see enclosed documents.

Section III
Reason for not filing on time

Explain why you did not file on time:
.

IRS Department of the Treasury
Internal Revenue Service

000030
BOD CD-TE

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-26-2026
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

OGDEN UT 84201-0018

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

000025

FINAL NOTICE-YOUR ANNUAL FORM 5500 or 5500-SF IS OVERDUE
WRITTEN RESPONSE REQUIRED

Why Are You Getting This Notice?

We did not receive a response, or an explanation as to why you are not required to file, to our previous notice asking you to file Form 5500 for the plan number and plan year ending indicated below:

Plan Number	Plan Period Ending
038	12-31-2023

If we do not hear from you immediately, we will conclude that you did not intend to file your return and we may take the following actions:

- Ask you to come into our office with your books and records,
- Begin an audit of your plan.

What You Need To Do

We urge you to review the items below, complete the appropriate section of the notice and return it to us by 02-26-2026.

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

000030
BOD CD-TE

NUMBER OF THIS NOTICE: CP-406
DATE OF THIS NOTICE: 01-26-2026
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

[ ] DFVC Program Date applied _____

Penalties for not Filing

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

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How To Get Help

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

Response Due Date

Please send the information to us by 02-26-2026.

How to Send the Information to Us

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

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

CATERPILLAR®

Caterpillar Inc.
100 NE Adams St.
Peoria, IL 61629

October 28, 2025

Internal Revenue Service
Ogden, UT 84201-0046

Reference Number – 0423219547
Employer Identification Number – 37-0602744
Name of Plan – Caterpillar Global Mining Legacy Employees' Retirement Plan
Plan #038
Plan Year Ended – December 31, 2021

Ms. Secrist,

This letter is in response to your recent correspondence dated October 3, 2025 in which the Internal Revenue Service ("Service") asserts that the Form 5500-SF for the Caterpillar Global Mining Legacy Employees' Retirement Plan ("CGM Plan") for the plan year ending December 31, 2021 was not a valid final form.

As you are aware, the CGM Plan was merged into the Caterpillar Inc. Retirement Income Plan ("RIP"), effective December 31, 2021. In connection with the merger, the CGM Plan's assets were transferred to the RIP. Both the CGM Plan and the RIP are part of the Caterpillar Inc. Master Retirement Trust ("Trust") and hold undivided interests in the Trust. Therefore, the merger did not involve a transfer of assets between separate and distinct trusts.

Your letter outlines three criteria for a Form 5500 to be considered a valid final return: (i) the form must be marked as "final"; (ii) it must report zero participants at the end of the plan year; and (iii) it must report zero assets at the end of the plan year.

The Form 5500-SF filed for the CGM Plan for the 2021 plan year satisfies all three criteria:

1. It was marked as final (*see* Part I, line B);
2. It reported zero participants as of the end of the reporting year (*see* Part II, line 6(a)(2)); and
3. It showed net assets of $0 as of the end of the reporting year (*see* Schedule H, line 1(l)).

While the return reflected $1,414 in assets, it also reported $1,414 in liabilities, resulting in zero net assets. These assets were reassigned to the RIP ledger within the Trust effective January 1, 2022.

Caterpillar: Confidential Green

Based on the foregoing, we respectfully submit that the Form 5500-SF for the CGM Plan for the 2021 plan year constitutes a valid final return.

However, should the Service continue to dispute this position, and in the interest of resolving the matter, Caterpillar Inc. proposes the following:

1. Filing an amended Form 5500-SF for the 2021 plan year that removes the "final return" designation; and
2. Filing a subsequent Form 5500-SF for the 2022 plan year reflecting zero assets as of the end of the reporting period.

If you need any additional information or would prefer to discuss this matter, please contact me at (309)494-6570 or Hutchison_kerri@cat.com. Alternatively, you may mail correspondence to: Kerri Hutchison, Caterpillar Inc., 100 N.E. Adams Street, Peoria, IL 61629.

Sincerely,

Kerri Hutchison

Kerri Hutchison
Assistant General Counsel
Caterpillar Inc.

Caterpillar: Confidential Green

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

OMB Clearance No.: 1545-1610

In reply refer to: 0423219547
Oct. 03, 2025 LTR 1074C 0
37-0602744 202112 74 038 R
Input Op: 0423219547 00017143
BODC: TE

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BLVD
IRVING TX 75039

17922

Employer Identification Number: 37-0602744
Name of Plan: Caterpillar Global Mining Legacy Employees Retirement Plan
Plan Number: 001
Plan Year Ended: Dec. 31, 2021

Dear Taxpayer:

Thank you for your response dated Aug. 22, 2025.

Your response indicated you filed a final Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan. Our records indicate you filed a Form 5500-SF for plan year ending Dec. 31, 2021, which was not a valid final. In order to be considered a final return, you must mark the "final" box and show zero assets and zero participants at the end of the reporting year.

You must show that all of the plan's assets have been distributed or transferred when you terminate your plan. If you did not completely distribute or transfer your assets for this plan in 2021, you must file a complete return each year until all your assets are distributed or transferred.

You must electronically file with the Department of Labor. You may file online using the EFAST2 web-based filing system, or you may file through an EFAST2 approved vendor. Detailed information on electronic filing is available at www.efast.dol.gov.

For telephone assistance, call the EFAST2 Help Line at 1-866-463-3278 Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, write your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number (309) 494-6570 Hours 8AM-4PM
Kerri Hutchison

IRS Department of the Treasury
Internal Revenue Service

OGDEN UT 84201-0046

OMB Clearance No.: 1545-1610

In reply refer to: 0423219547
Oct. 03, 2025 LTR 1074C 0
37-0602744 202112 74 038 R
Input Op: 0423219547 00017143
BODC: TE

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BLVD
IRVING TX 75039

17922

Employer Identification Number: 37-0602744
Name of Plan: Caterpillar Global Mining Legacy Employees Retirement Plan
Plan Number: 001
Plan Year Ended: Dec. 31, 2021

Dear Taxpayer:

Thank you for your response dated Aug. 22, 2025.

Your response indicated you filed a final Form 5500-SF, Short Form Annual Return/Report of Small Employee Benefit Plan. Our records indicate you filed a Form 5500-SF for plan year ending Dec. 31, 2021, which was not a valid final. In order to be considered a final return, you must mark the "final" box and show zero assets and zero participants at the end of the reporting year.

You must show that all of the plan's assets have been distributed or transferred when you terminate your plan. If you did not completely distribute or transfer your assets for this plan in 2021, you must file a complete return each year until all your assets are distributed or transferred.

You must electronically file with the Department of Labor. You may file online using the EFAST2 web-based filing system, or you may file through an EFAST2 approved vendor. Detailed information on electronic filing is available at www.efast.dol.gov.

For telephone assistance, call the EFAST2 Help Line at 1-866-463-3278 Monday through Friday from 8:00 a.m. to 8:00 p.m. Eastern time.

If you have any questions, please call us toll free at 1-877-829-5500.

If you prefer, you may write to us at the address shown at the top of the first page of this letter.

Whenever you write, please include a copy of this letter and, in the spaces below, write your telephone number with the hours we can reach you. Keep a copy of this letter for your records.

Telephone Number ( )_____ Hours_____

0423219547
Oct. 03, 2025 LTR 1074C 0
37-0602744 202112 74 038 R
Input Op: 0423219547 00017144

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BLVD
IRVING TX 75039

We apologize for any inconvenience we may have caused you, and thank you for your cooperation.

Sincerely yours,

Ms Secrist

Ms. Secrist
Department Manager, Entity

Enclosure(s):
Copy of this letter

CATERPILLAR®

Caterpillar Inc.
100 NE Adams St.
Peoria, IL 61629

August 22, 2025

Internal Revenue Service
Ogden, UT 84201-0018

Notice Number – CP-403
Taxpayer Identification Number – 37-0602744
Plan #038
Plan Year Ending 12-31-2023

Caterpillar Inc. received a Notice CP-403 regarding a missing Form 5500 for Plan #038, the Caterpillar Global Mining Legacy Employees' Retirement Plan, for the plan year ending 12-31-2023. Plan #038 was merged into Plan #002, the Caterpillar Inc. Retirement Income Plan, effective December 31, 2021.

We have indicated in Section II of the enclosed Form that Plan #038 was merged into a new plan. A final Form 5500 for Plan #038 was filed for the plan year ending December 31, 2021. We have included the first page of this Final Form 5500 for Plan #038, which is available on the EFAST website, for reference.

If you need any additional information, please contact me at (309)494-6570 or Hutchison_kerri@cat.com.

Sincerely,

Kerri Hutchison

Kerri Hutchison
Assistant General Counsel
Caterpillar Inc.

001265
BOD CD-TE

NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995



001422

COMPLETE AND RETURN WITH YOUR REPLY

Section I

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

Name and address as shown on the form

Employer Identification Number (EIN)

Plan Year Ending

Date filed with EBSA and Acknowledgement number:

Plan Number

Section II
Not Required to file

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

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

Section III
Reason for not filing on time

Explain why you did not file on time:

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans 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.**

OMB Nos. 1210-0110
1210-0089

2021

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A This return/report is for:
- ☐ a multiemployer plan
- ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)
- ☒ a single-employer plan
- ☐ a DFE (specify) ____

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 If the plan is a collectively-bargained plan, check here. ▶ ☐

D Check box if filing under:
- ☒ Form 5558
- ☐ automatic extension
- ☐ the DFVC program
- ☐ special extension (enter description)

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
CATERPILLAR GLOBAL MINING LEGACY EMPLOYEES' RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 038

1c Effective date of plan 12/16/1961

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)
CATERPILLAR INC.

5205 N. O'CONNOR BOULEVARD
SUITE 100
IRVING, TX 75039

2b Employer Identification Number (EIN) 37-0602744

2c Plan Sponsor's telephone number 972-891-7700

2d Business code (see instructions) 333100

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 accompanying schedules, statements and attachments, 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.	06/09/2023	STEPHEN ROBERTSON
	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
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

IRS Department of the Treasury
Internal Revenue Service

001265
BOD CD-TE

OGDEN UT 84201-0018

** IF YOU HAVE ANY QUESTIONS, **
** REFER TO THIS INFORMATION: **
NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
001422 IRVING TX 75039-3712995

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

Why Are You Getting This Notice?

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

Plan Number	Plan Period Ending
038	12-31-2023

What You Need To Do

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

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

[ ] DFVC Program Date applied _____

001265
BOD CD-TE

NUMBER OF THIS NOTICE: CP-403
DATE OF THIS NOTICE: 08-18-2025
TAXPAYER IDENT. NUM: 37-0602744
FORM: 5500 PLAN #: 038
PLAN YEAR ENDING: 12-31-2023

CATERPILLAR INC
% MICHAEL WISE
5205 N O CONNOR BOULEVARD
IRVING TX 75039-3712995

Penalties for not Filing

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

How to Get Forms, Instructions and Publications

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

How To Get Help

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

Response Due Date

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

How to Send the Information to Us

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

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