



**United States Department of Labor
Employee Benefits Security Administration
Voluntary Fiduciary Correction Program Workshop**

Who Can Attend - Any employee benefit plan sponsors, officials and parties-in-interest who may be liable for fiduciary violations under the Employee Retirement Income Security Act (ERISA) of one or more of the 19 approved transactions.

Learn How To Apply and Get Approved - You'll receive instructions on how to make corrections and use this program. One-on-one assistance will be available before and after each session. One-on-one assistance requested.

19 Eligible ERISA Transactions

- Delinquent Participant Contributions to Retirement Plans, or Insured Welfare Plans, or Welfare Plan Trusts.
- Fair Market Interest Rate Loans Between Employee Benefit Plans and Parties-in-Interest (PIIs).
- Below Market Interest Rate Loans with Parties-in-Interest, or Non-parties-in-Interest.
- Below Market Interest Rate Loans to PIIs or Non PIIs due to delays in perfecting loan collateral security.
- Participant Loan Amount Exceeds Plan Limitations.
- Participant Loan Duration Exceeds Plan Limitations.
- Default Participant Loans.
- Purchase of Assets by Plans from Parties-in-Interest.
- Sale of Assets by Plans to Parties-in-Interest.
- Sale and Leaseback of Property to Sponsoring Employers.
- Purchase of Assets from Non PIIs at other than Fair Market Value (FMV).
- Sale of Assets to Non PII at other than FMV.
- Holding of Illiquid Assets Previously Purchased by Plan Benefit Payments based on improper Valuation of Plan assets.
- Payment from a Plan of duplicate, excessive, or unnecessary compensation.
- Expenses Improperly Paid by a Plan including Settlor fees.
- Payment from a Plan of dual compensation to Plan fiduciaries.

Bonus - Learn if you are eligible for relief of IRS Excise Taxes and how you might pay your plan the amount you would otherwise owe in Excise Tax.

When: July 27, 2010, 9:30 am – 11:30 am (Session I); 1:30 pm – 3:30 pm (Session II)

Where: McNamara Federal Building
477 Michigan Avenue, Conference Room 1180
Detroit, Michigan 48226

Cost: It's Free!

Registration: Fax this form to 859.578.4693
Or email to sauer.margaret@dol.gov
Registration is limited to first 40 registrants, each session

For More Information: Call Margaret Sauer, VFCP Coordinator at 859.578.4680

Workshop Registration Form

<input type="checkbox"/> 9:30 am Workshop Session I	<input type="checkbox"/> 1:30 pm Workshop Session II
Registrants Name:	Title:
Company And/Or Association:	Address:
Telephone/Fax Number:	Email Address: