



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

- Meet with EBSA, learn how the simplified VFCP works and how you can benefit.
- **Bonus:** Learn if you are eligible for relief of IRS Excise Taxes and how you might pay you plan the amount you would otherwise owe in Excise Tax.
- **Who Is Eligible:** Anyone who may be liable for fiduciary violations under ERISA of one or more of the 19 approved transactions, including employee benefit plan sponsors, officials and parties-in-interest.
- **Learn How To Apply and Get Approved:** You will receive instructions on how to make corrections and use the program. One-on-one assistance will be available before and after each session.

When: October 23, 2007

Where: 911 Federal Building Auditorium
911 NE 11th Avenue
Portland, Oregon 97232

Time: 9:30 am and 1:30 pm

Cost: It's free! (limit 25 attendees per workshop)

Registration: Fax attached form to 415.625.2450
Phone David Matheney at 415.625.2475
Or email VFCP-SFRO@dol.gov

19 Eligible ERISA Transactions

- Delinquent Participant Contributions to Retirement Plans
- Delinquent Participant Contributions to Insured Welfare Plans
- Delinquent Participant Contributions to 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
- Below Market Interest Rate Loans with Nonparties-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

VFCP Workshops

9:30 am

1:30 pm

Registrants Name:

Position:

Company And/Or Association:

Address:

Telephone/Fax Number:

Email Address: