



**UNITED STATES DEPARTMENT OF LABOR
 EMPLOYEE BENEFITS SECURITY ADMINISTRATION
 VOLUNTARY FIDUCIARY CORRECTION PROGRAM WORKSHOP**

Who Can Attend? - Any employee benefit plan sponsors, officials, parties-in-interest or service providers who are interested in how to correct fiduciary violations under the Employee Retirement Income Security Act (ERISA).

Learn How to apply and Get Approved - You'll receive instructions on how to make corrections and use this program.

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 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.

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.

Pre-registration is required by September 4, 2012 and is limited to the first 25 registrants. We ask that you make every effort to attend the workshop once you register or send an alternate. Late registrations will be accepted based upon availability and seats are allocated on a first-come basis. Attendees must bring a valid picture ID and be processed through the federal building's security entrance. Please act quickly to reserve your spot!

WHEN: September 5, 2012; 9:30-11:30 AM PDT

WHERE: Roland V. Dellums Federal Building
 1301 Clay Street, Conference Room H
 Oakland, California 94612

COST: The workshop and all materials provided are free!

REGISTRATION: Fax this form to (415) 625-2499 or email to chan.audrey@dol.gov

FOR MORE INFORMATION: Telephone Audrey Chan at (415) 625-2445

- Check here to request One-on-One assistance from an EBSA representative.
- Individuals with disabilities who need special accommodations please check here.
- The attendees list will be made available upon request. Check here if you do not want your name shared.

VFCP WORKSHOP REGISTRATION FORM

NAME:		TITLE:	
COMPANY:		EMAIL:	
PHONE #:		FAX #:	
ADDRESS:		CITY:	
STATE:		ZIP CODE:	