



**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. One-on-one assistance will be available before and after each session.

**Free CLE Credits** – 3 free general CLE credits offered by the Florida Bar, including 2.5 credits towards certification for Labor & Employment, and 2.5 credits for certification for Wills & Trusts. CLE Course #13778.

**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. Registration is limited to first 80 registrants.

**What:** Free Workshop. Learn how the simplified VFCP works. Meet with EBSA and find out how you can benefit!

**Where:** Royal Plaza Hotel, Walt Disney World Resort  
1905 Hotel Plaza Boulevard  
Lake Buena Vista, Florida 32830

**When:** February 28, 2008  
Workshop: 8:30 am – 12:00 pm  
One-on-One discussions: 12:00 – 1:00 pm

**Registration:** Fax attached form to 404.302.3977 or RSVP [Lorraine Irier](mailto:Lorraine.Irier@ebsa.dhs.gov) (404.302.3903) or [Jennifer Donald](mailto:Jennifer.Donald@ebsa.dhs.gov) (404.302.3911)

**Workshop Registration Form**

<b>Registrants Name:</b>	<b>Title:</b>
<b>Company And/Or Association:</b>	<b>Address:</b>
<b>Telephone/Fax Number:</b>	<b>Email Address:</b>