



**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 after the workshop.  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 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.

**Guest Speaker** - The Internal Revenue Service (IRS) will discuss the Voluntary Correction Program.

**When:** September 1, 2010, 10:00 am – 1:00 pm

**Where:** 33 Whitehall Street  
11<sup>th</sup> Floor (EEOC Conference Rooms)  
New York, New York 10004

By subway: Take the 1 train to South Ferry, 4-5 trains to Bowling Green, or the R-W trains to Whitehall Street.

**Cost:** Workshop and materials provided are free of charge

**Registration:** Fax this form to 212.607.8681

Or email to [Singer.Jeffrey@dol.gov](mailto:Singer.Jeffrey@dol.gov)

Registration is limited to first 30 registrants

**For More Information:** Call VFCP Coordinator at 212.607.8663

**Workshop Registration Form**

<b>Registrants Name:</b>	<b>Title:</b>
1)	1)
2)	2)
3)	3)
<b>Company And/Or Association:</b>	<b>Address:</b>
<b>Telephone/Fax Number:</b>	<b>Email Address:</b>
1)	1)
2)	2)
3)	3)