



**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.

When: May 18, 2010, 9:30 am and 1:30 pm
Where: Portland 911 Federal Building (photo ID required)
 911 NE 11th Avenue, Conference Room C
 Portland, Oregon 97232-4169
Cost: It's Free!
Registration: Fax this form to 415.625.2450
 Or email to VFCEP-SFRO@dol.gov
 Registration is limited to first 24 registrants

For More Information Telephone our VFCEP Coordinator at 415.625.2481

Workshop Registration Form

<input type="checkbox"/> 9:30 am Workshop	<input type="checkbox"/> 1:30 pm Workshop
Registrants Name:	Title:
1)	1)
2)	2)
3)	3)
Company And/Or Association:	Address:
Telephone/Fax Number:	Email Address:
1)	1)
2)	2)
3)	3)