



**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. EBSA benefits advisors will be onsite to address your specific questions. One-on-one assistance will be available after the workshop. One-on-one assistance requested.

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 and seats are allocated based on a first-come basis. 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. Please act quickly to reserve your spot!

When: June 22, 2011; 9:30 – 11:30 AM
Where: EBSA Philadelphia Regional Office
 170 S. Independence Mall West, Suite 639 East
 Philadelphia, Pennsylvania 19106

Cost: The workshop and all materials provided are free!
Registration: Fax this registration form to (215) 861-5347
 Or email to VFCP-PHIRO@dol.gov

For More Information: Telephone Lisa Scimeca at (215) 861-5313

- Individuals with disabilities who need special accommodations please check here.
- The list of attendees will be available on request. Please indicate if you do not want your name shared by checking here.

Workshop Registration Form

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