



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

**WHO CAN ATTEND** - Any employee benefit plan sponsor, plan official, party-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 from IRS Excise Taxes and how you might pay your plan the amount you would otherwise owe in Excise Tax.

Pre-registration for the webinar is required by August 3, 2012 to receive your electronic invitation and URL link prior to the webinar. Registration is limited to the first 40 registrants.

**WHEN:** Live over the internet August 15, 2012; 10:00 AM – 12:30 PM

**COST:** The webinar and all materials provided are free!

**REGISTRATION:** Fax this form to (212) 607-8681

Or email to [singer.jeffrey@dol.gov](mailto:singer.jeffrey@dol.gov)

**FOR MORE INFORMATION:** Call Jeffrey Singer at (212) 607-8663

Individuals with disabilities who need special accommodations please check here.

The attendees list will be available on request. Please check here if you do not want your name shared.

**VFCP WEBINAR 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>