

**United States Department of Labor  
Employee Benefits Security Administration  
Voluntary Fiduciary Correction Program and Abandoned Plan Program Webinars**

**Who Can Attend?** - Employee benefit Plan sponsors, financial institutions, trust companies, Plan officials or parties-in-interest.

**Learn How To Apply and Get Approved** - You'll receive instructions on how to make corrections and use the Voluntary Fiduciary Correction Program (VFCP).

**Eligible ERISA Transactions**

- Delinquent Participant Contributions to Retirement Plans, or Insured Welfare Plans, or Welfare Plan Trusts.
- Fair Market Interest Rate Loans from Employee Benefit Plans to Parties in Interest (PIIs).
- Below Market Interest Rate Loans to Parties in Interest, or Nonparties in Interest.
- Below Market Interest Rate Loans to Non PIIs due to delays in perfecting loan collateral security.
- Participant Loans that fail to comply with plan provisions for amount, duration or level amortization.
- 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 Real Property to Sponsoring Employers.
- Purchase of Assets from Non PIIs at more than Fair Market Value (FMV).
- Sale of Assets to Non PII at less 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.

Also learn about the Department's Abandoned Plan Program and who may qualify as a Qualified Termination Administrator (QTA). You can receive one-on-one assistance with respect to either the Voluntary Fiduciary Correction or Abandoned Plan Programs.

Pre-registration for the webinars is required by noon on August 16, 2016 to receive your electronic invitation and URL link prior to the webinar. Registration is limited to the first 100 registrants. Late registrations will be accepted based upon availability. Please act quickly to reserve your spot!

- One-on-one assistance requested.
- 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.

**When:** Live over the internet August 17, 2016

**Cost:** The webinars are free!

**Registration:** Fax this form to (626) 229-1098 or email to [LARO-Registration@dol.gov](mailto:LARO-Registration@dol.gov)

**For More Information:** Telephone Wendy Morgan at (626) 229-1007

**Webinar Selection and Registration Form**

11-12:00 PM PDT Abandoned Plan Program Webinar

1-2:00 PM PDT VFCP Webinar

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