



# UNITED STATES DEPARTMENT OF LABOR EMPLOYEE BENEFITS SECURITY ADMINISTRATION VOLUNTARY FIDUCIARY CORRECTION PROGRAM AND ABANDONED PLAN WORKSHOP

**Who Can Attend?** - Any 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 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.

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. EBSA staff will be onsite to address your specific questions.

Pre-registration for the workshop is required by June 17, 2013 and space is limited to the first 20 registrants. 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 and seats are allocated on a first-come basis. As a courtesy we ask that you turn off all cell phones and electronic equipment during the workshop. 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:** June 24, 2013; 9:00 – 12:00pm and 1:00 – 4:00pm EDT

**Where:** Fort Wright Executive Building II  
First Floor Conference Room  
1881 Dixie Highway  
Fort Wright, Kentucky 41011

**Cost:** The workshop and all materials provided are free!

**Registration:** Fax this form to (859) 578-4693

**For More Information:** Telephone Marvin Lindsay at (859) 578-4680

## WORKSHOP REGISTRATION FORM

REGISTRANTS NAME:

TITLE:

COMPANY AND/OR ASSOCIATION:

ADDRESS:

TELEPHONE/FAX NUMBER:

EMAIL ADDRESS: