



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

**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 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.

Pre-registration for the webinar is required by August 28, 2012 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 and allocated on a first-come basis. Please act quickly to reserve your spot!

**WHEN:** Live over the internet August 29, 2012

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

**REGISTRATION:** Fax this form to (626) 229-1097 or email to [registration-LARO@dol.gov](mailto:registration-LARO@dol.gov)

**FOR MORE INFORMATION:** Telephone Wendy Morgan at (626) 229-1040

Do you need help after the workshop? Check here to request One-on-One assistance from an EBSA representative.

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.

**WEBINAR SELECTION AND REGISTRATION FORM**

11-12:00 PM PST ABANDONED PLAN WEBINAR

1-2:15 PM PST VFCP WEBINAR

<b>NAME:</b>		<b>TITLE:</b>	
<b>COMPANY:</b>		<b>EMAIL:</b>	
<b>PHONE #:</b>		<b>FAX #:</b>	
<b>ADDRESS:</b>		<b>CITY:</b>	
<b>STATE:</b>		<b>ZIP CODE:</b>	