APPENDIX E

COVER PAGE

PAPERWORK BURDEN DISCLOSURE NOTICE
OMB Control Number 1210-0118; expires 03/31//2028

The information identified on this form is required for a valid application for the Voluntary Fiduciary Correction Program of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA).You are not required to use this form; however, you must supply the information identified in order to receive the relief offered under the Program with respect to a breach of fiduciary responsibility under Part 4 of Title I of ERISA. EBSA will use this information to determine that you have satisfied the requirements of the Program. EBSA estimates that completing and submitting this form and the checklist will require an average of 7 hours. This collection of information is currently approved under OMB Control Number 1210-0118. You are not required to respond to a collection of information unless it displays a currently valid OMB Control Number. You may send comments on this collection of information, including suggestions for reducing burden to: US Department of Labor, Office of Research and Analysis, Attention: PRA Officer, 200 Constitution Avenue, NW, Room N-5718, Washington, DC 20210; or send to ebsa.opr@dol.gov.

DO NOT INCLUDE THIS PAPERWORK REDUCTION ACT BANNER IN NOTICES

Appendix E – Model Application Form (Optional)

Voluntary Fiduciary Correction Program Application Form

This application form provides a recommended format for your VFC Program application. Please make sure you have attached all documents identified on the VFC Program Checklist (for example, proof of payment). If you choose to use a different format to submit the required information for your VFC Program Application, your application must still include a completed copy of the VFC Program Checklist. Submit your application to the appropriate EBSA Regional Office. Check with the relevant Regional Office whether it accepts email submissions of VFC Program applications. For full application procedures, consult www.dol.gov/ebsa/.

Applicant Name(s) and Address(es) (street and email)

List separately:

_____

_____

_____

List Transaction(s) Corrected

Check which transaction(s) listed in the VFC Program you have corrected:

___ Delinquent Participant Contributions and Loan Repayments to Pension Plans

___ Delinquent Participant Contributions to Insured Welfare Plans

___ Delinquent Participant Contributions to Welfare Plan Trusts

___ Loan at Fair Market Interest Rate to a Party in Interest

___ Loan at Below-Market Interest Rate to a Party in Interest

___ Loan at Below-Market Interest Rate to a Non-Party in Interest

___ Loan at Below-Market Interest Rate Due to Delay in Perfecting Plan's Security Interest

___ Loans Failing to Comply with Plan Provisions for Amount, Duration or Level Amortization

___ Default Loans

___ Purchase of an Asset by a Plan from a Party in Interest

___ Sale of an Asset by a Plan to a Party in Interest

___ Sale and Leaseback of Real Property to Employer

___ Purchase of Asset by a Plan from a Non-Party in Interest at More Than Fair Market Value

___ Sale of an Asset by a Plan to a Non-Party in Interest at Less Than Fair Market Value

___ Holding of an Illiquid Asset Previously Purchased by a Plan

___ Payment of Benefits Without Properly Valuing Plan Assets on Which Payment is Based

___ Duplicative, Excessive, or Unnecessary Compensation Paid by a Plan

___ Expenses Improperly Paid by a Plan

___ Payment of Dual Compensation to a Plan Fiduciary

Correction Amount

*Principal Amount: $*_____ *Date Paid* ___ / ___ / ___

*Lost Earnings/Restoration of Profit: $*_____ *Date Paid* ___ / ___ /____

Narrative and Calculations

List:

(1) All persons materially involved in the Breach and its correction (e.g., fiduciaries, service providers):

_____

_____

_____

_____

_____

_____

(2) An explanation of the Breach, including the date(s) it occurred (attach separate sheets if necessary):

_____

_____

_____

_____

_____

_____

(3) An explanation of how the Breach was corrected, by whom, and when (attach separate sheets if necessary):

_____

_____

_____

_____

_____

_____

(4) For a correction of Delinquent Participant Contributions or Loan Repayments, provide a statement from a Plan Official identifying the earliest date on which participant contributions/loan repayments reasonably could have been segregated from the employer's general assets (attach supporting documentation on which Plan Official relied).

Number of days used to determine the date on which participant contributions/loan repayments withheld from employees' pay could reasonably have been segregated from the employer's general assets:

_____

_____

Description of how this date was determined, including the applicant's current contribution and/or repayment remittance practices:

_____

_____

_____

_____

_____

_____

(5) For a correction of Delinquent Participant Contributions or Loan Repayments, provide a narrative describing any changes to the applicant's contribution and/or repayment remittance practices after the period of unpaid or late contributions and/or repayments, including any steps taken to prevent future delinquencies: (attach separate sheets if necessary)

_____

_____

_____

_____

_____

_____

(6) Specific calculations demonstrating how Principal Amount and Lost Earnings or Restoration of Profits were calculated (attach separate sheets if necessary): If the Online Calculator was used, you only need to indicate this and attach a copy of the "View Printable Results" page.

___ Online Calculator – "View Printable Results" page attached.

___ Manual calculation – see attached calculations, which must follow the method used in subparagraphs (i) through (iv) of section 5(b)(6). See Appendix D for a sample.

Supplemental Information

(1) Plan Sponsor Name:

_____

EIN: _____

Address:

_____

_____

_____

(2)(a) Plan Name:

_____

Plan Number: _____

(2)(b) For Bulk Applicants (attach additional sheets identifying this information for each Plan named in the application involved in the transaction):

Plan Name:

_____

Plan Sponsor EIN or date the most recent Form 5500 was filed:

_____

(3) Plan Administrator Name:

_____

EIN: _____

Address:

_____

_____

_____

(4) Name of Authorized Representative: (Submit written authorization signed by the Plan Official.)

_____

Address:

_____

_____

_____

Telephone: _____

(5) Name of Contact Person**:**

_____

Address:

_____

_____

_____

Telephone: _____Email: _____

(6) Date of Most Recent Annual Report Form 5500 Filing, if applicable: ___ /___ /____ for Plan Year Ending: ___ /___ /___

(7) Is Applicant Seeking Relief From Excise Tax Under PTE 2002-51?

___ Yes - Either:

___ Submit a copy of the notice to interested parties within 60 calendar days of this application and indicate date of the notice if not on the notice itself; or

___ If you are relying on the exception to the notice requirement contained in section IV.C. of PTE 2002-51, provide a copy of a completed IRS Form 5330 or other written documentation and proof of payment.

___ No.

(8) Proof of Payment:

___ Canceled check

___ Executed wire transfer

___ Signed, dated receipt from the recipient of funds transferred to the plan (such as a financial institution)

___ Bank statements for the plan's account

___ Other: _____

Caution: The correction amount and the costs of correction cannot be paid from plan assets, including by charges against participant accounts or plan forfeiture accounts.

(9) Disclosure of a current investigation or examination of the plan by an agency, to comply with section 3(b)(3)(v):

___ PBGC

___ Any state attorney general State: _____

___ Any state insurance commissioner State: _____

___Other federal governmental agency: _____

Contact person for the agency identified: _____

(10) Be sure to include the required VFC Program Application Checklist and all other documentation identified as being enclosed. The checklist is available at http://www.dol.gov/ebsa/calculator/2006vfcpchecklist.html

(11) In order to help us improve our service, please indicate how you learned about the VFC Program: _____

Authorization of Representative

I have authorized (insert name of authorized representative) to represent me concerning this VFC Program application.

Name of Plan Official

_____

Signature of Plan Official

_____

Date _____

Penalty of Perjury Statement

The following statement must be signed and dated by a plan fiduciary, (or pursuant to special rules, a bulk applicant or an employer with respect to a multiemployer plan or multiple employer plan), with knowledge of the transaction that is the subject of the application and by the authorized representative, if any. Each Plan Official applying under the VFC Program must also sign and date the statement, which must accompany any subsequent additions to the application. "Under penalties of perjury I certify that I am not Under Investigation (as defined in section 3(b)(3) of the VFC Program) and that I have reviewed this application, including all supporting documentation, and to the best of my knowledge and belief the contents are true, correct, and complete."

_____

Name and Title

Signature _____

Date _____

_____

Name and Title

Signature _____

Date _____