

APPENDIX F

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 use of the Self-Correction Component for Delinquent Participant Contributions or Loan Repayments of the Voluntary Fiduciary Correction Program of the U.S. Department of Labor's Employee Benefits Security Administration (EBSA). You must complete the form and provide a copy of the completed checklist and the required documentation to the plan administrator to receive the relief under the Self-Correction Component of the Program with respect to the breach of fiduciary responsibility under Part 4 of Title I of ERISA associated with the delinquent participant contributions or loan repayments. EBSA may request a copy of this information to determine that you have satisfied the requirements of the Self-Correction Component of the Program. EBSA estimates that completing and submitting this checklist with documentation will require an average of 5 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 F: SCC Retention Record Checklist

Delinquent Participant Contributions or Loan Repayments

A self-corrector must complete this checklist, prepare or collect the listed documents and provide a copy of the completed checklist and the required documentation to the plan administrator (generally the plan sponsor/ employer) to obtain relief under the SCC.

_____ Did you attach a brief statement explaining why the employer retained the participant contributions or loan repayments instead of timely forwarding such amounts to the plan (the Breach).

_____ Did you attach proof of payment, such as canceled checks, executed wire transfers, bank statements for the plan's account, or other documents showing the actual date the plan received the corrective payment(s)? If you paid the total amount of delinquent contributions and loan repayments (Principal Amount) separately from the total amount of earnings (Lost Earnings) that would have been earned on the Principal Amount but for the delinquency, make sure to attach proof of payment of both amounts. **(Caution – Plan Assets, including charges to participant accounts or plan forfeiture accounts, cannot be used to pay the correction amount or the costs of correction);**

_____ Did you attach other documents (if any) to support proof of payment, such as offsetting overpayments or annotations that provide a clear record of the correction?

_____ Did you attach a copy of the page(s) that results from the "View Printable Results" function of the Online Calculator? Self-correctors must use the Online Calculator to determine Lost Earnings and print a copy of the "View Printable Results" page.

_____ Did you attach a statement describing policies and procedures (if any) that the employer put into place to prevent future delinquencies of participant contributions or loan repayments?

_____ Did you attach a copy of the SCC Notice Acknowledgement and Summary page that you received from EBSA after submission of the SCC notice?

_____ Did a plan fiduciary and each plan official seeking relief complete the following Penalty of Perjury Statement and provide the signed statement to the plan administrator?

Penalty of Perjury Statement - The following statement must be signed and dated by a plan fiduciary with knowledge of the transaction that is the subject of the SCC notice and by the authorized representative, if any. Each plan official who is seeking the relief afforded under the SCC must also sign and date the statement, which must be retained by the plan administrator. (In the case of a contributing or adopting employer in a multiemployer plan or multiple employer plan, the employer may sign the Penalty of Perjury statement and, without regard to the employer's status as a plan fiduciary, no other plan fiduciary need sign.)

Under penalties of perjury I certify that I am not Under Investigation (as defined in VFC Program section 3(b)(3)) and that I have reviewed the SCC notice acknowledgement and summary, the checklist and all the required 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

_____ Did a plan official complete the following authorization, if an authorized preparer was used to submit the SCC notice?

Authorization Of Plan Official

I have authorized _____ to submit the
VFCP SCC notice.

Name of Plan Official

Signature

Date