



**United States Department of Labor
Employee Benefits Security Administration
Voluntary Fiduciary Correction Program Workshop**

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 this program. One-on-one assistance will be available after the workshops in Conference Room F.

19 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.

When: December 8, 2008, 10:00 am and 2:00 pm

Where: Ronald V. Dellums Federal Building
1301 Clay Street, 5th Floor North Tower, Conference Room H
Oakland, California 94612

Cost: It's Free!

Registration: Fax this form to 415.625.2450
Or email to VFCP-SFRO@dol.gov
Registration is limited to first 25 registrants for each workshop

For More Information Call our VFCP coordinator at 415.625.2481

Workshop Registration Form

<input type="checkbox"/> 10 am Workshop <input type="checkbox"/> One-on-one assistance requested	<input type="checkbox"/> 2 pm Workshop <input type="checkbox"/> One-on-one assistance requested
Registrants Name:	Title:
1)	1)
2)	2)
3)	3)
Company And/Or Association:	Address:
Telephone/Fax Number:	Email Address:
1)	1)
2)	2)
3)	3)