



# ERPA Conference

*Designed by ERPAs,  
For ERPAs*

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June 17-18, 2010  
Wyndham Chicago  
Chicago, IL

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[www.erpconference.org](http://www.erpconference.org)



**American Institute  
of Retirement Education**

A Partnership of ASPPA & NIPA



# CONFERENCE DETAILS

## ABOUT THE CONFERENCE

This is the first conference designed by ERPAs...for ERPAs! This one of a kind program was developed based on topic suggestions from current and potential ERPAs with the goal of providing practical solutions to the issues they are now facing as ERPAs. Speakers include industry experts who are also practicing ERPAs as well as local, regional and national government representatives from the Internal Revenue Service.

## ABOUT AIRE, LLC



The American Institute of Retirement Education, LLC (AIRE, LLC) is a unique partnership of the two foremost retirement plan professional organizations, the American Society of Pension Professionals & Actuaries (ASPPA) and the National Institute of Pension Administrators (NIPA). From examination development to credentialing, continuing and professional education, association management and advocacy efforts, AIRE, LLC is unparalleled in the industry.

## ABOUT THE INTERNAL REVENUE SERVICE



The Internal Revenue Service is the nation's tax collection agency and administers the Internal Revenue Code enacted by Congress. Its mission is to provide America's taxpayers with top quality service by helping them understand and meet their tax responsibilities and by applying tax law with integrity and fairness to all.

## ERPA CONFERENCE COMMITTEE CO-CHAIRS

Cathy M. Green, CMC Pension Professionals, Glendale, CA  
William C. Grossman, McKay Hochman Company, Inc., Butler, NJ  
Deborah K. Lohning, ERPA Program Manager, Internal Revenue Service, Detroit, MI

## COMMITTEE MEMBERS

Larry Burleson, EP Group Manager, Internal Revenue Service, Detroit, MI  
Janice M. Gore, Great Lakes Area Manager, Internal Revenue Service, Waukesha, WI  
Kevin Parkinson, Senior Employee Plans Specialist, Internal Revenue Service, Detroit, MI  
Wiley Ransom, EP CE&O Analyst, Internal Revenue Service, Chicago, IL  
Laura Rudzinski, Executive Director, NIPA, Chicago, IL  
Kim L. Szatkowski, Chief of Pension Education, ASPPA, Arlington, VA  
Monika A. Templeman, Director, Employee Plans Examinations, Internal Revenue Service, Baltimore, MD

## BENEFITS OF ATTENDING

- Up to 10.5 ASPPA, ERPA, JBEA and NIPA CPE credits
- Ethics CPE credit
- Access to top speakers from the Internal Revenue Service
- Networking with colleagues and fellow ERPAs

# PROGRAM AGENDA

## THURSDAY, JUNE 17, 2010

**12:00 p.m. – 1:00 p.m.**

### Registration

**1:00 p.m. – 1:15 p.m.**

### Welcome and Introductions

*Laura Rudzinski, Executive Director, NIPA, Chicago, IL*  
*Sheldon H. Smith, Holme Roberts & Owen LLP, Denver, CO,*  
*ASPPA President*

*Charles M. Lax, Maddin, Hauser, Wartell, Roth & Heller, P.C.,*  
*Southfield, MI*

**1:15 p.m. – 2:05 p.m.**

### Session 1: Keynote Address e nc

*Sarah Hall Ingram, Commissioner, TE/GE, Internal Revenue*  
*Service, Washington, DC*

*Michael Julianelle, Director, Employee Plans, Internal Revenue*  
*Service, Washington, DC*

**2:05 p.m. – 2:20 p.m.**

### Beverage Break

**2:20 p.m. – 4:00 p.m.**

### Session 2: Circular 230—Due Diligence, Taking Over Plan Administration and Ethics e nc p

This session will outline your new duties as an ERPA under Circular 230. What are your new roles and responsibilities when administering plans or taking over plan administration for a client who had a previous (maybe not so good) plan administrator? And what are the ethical concerns you now face on a daily basis? This interactive session will include case studies and a discussion of how to keep you safe and compliant with the requirements of Circular 230.

*Charles M. Lax, APM, Maddin, Hauser, Wartell, Roth & Heller,*  
*P.C., Southfield, MI*

*Deborah K. Lohning, ERPA Program Manager, Internal*  
*Revenue Service, Detroit, MI*

*Monika A. Templeman, Director, EP Exams, Internal Revenue*  
*Service, Baltimore, MD*

**4:00 p.m. – 4:15 p.m.**

### Beverage Break

**4:15 p.m. – 5:30 p.m.**

### Session 3: Determination Letter e nc

Learn how to navigate the IRS determination letter approval system. This session will address the best way to get the best service from the IRS. It will help ERPAs learn how to deal with the intricacies of the document program. ERPAs will leave the session with a better understanding of the plan document revenue procedure rules. Topics will include

- Intricacies of Revenue Procedures 2005-16, 2007-44 and their soon-to-be-issued update.
- Working with the IRS on the determination letter process
- 403(b) document issues
- Five-year cycle issues

*Richard A. Hochman, McKay Hochman Company, Inc.,*  
*Butler, NJ*

*Vickie A. Surguy, Manager, EP Determinations,*  
*Internal Revenue Service, Cincinnati, OH*

*Andrew E. Zuckerman, Director, EP Rulings & Agreements,*  
*Internal Revenue Service, Washington, DC*

## FRIDAY, JUNE 18, 2010

**7:15 a.m. – 8:00 a.m.**

### Continental Breakfast

**8:00 a.m. – 9:15 a.m.**

### Session 4: Practicing Before the IRS: Case Studies & Best Practices e nc

This interactive session will help you understand your role as an ERPA when practicing before the IRS. Role-playing case studies will involve real life examples seen through the eyes of the IRS and an ERPA during the examination process. Best practices will detail what you need to know when committing your client and negotiating with an IRS agent during an Employee Plans examination. This session will help you understand what you must do as an ERPA as opposed to what you used to do as a TPA. It will address:

- What goes into the audit process
- What is needed for the audit process to run smoothly for all concerned
- What the IRS expects from an ERPA
- What an ERPA should expect from the IRS

*Larry Bureson, EP Group Manager, Internal Revenue Service,*  
*Detroit, MI*

*Deborah K. Lohning, ERPA Program Manager,*  
*Internal Revenue Service, Detroit, MI*

*Susan D. Diehl, PenServ Plan Services, LLC, Horsham, PA*  
*S. Derrin Watson, SunGard Relius, Goleta, CA*

### CONTINUING PROFESSIONAL EDUCATION KEY

- e ERPA    nc Non-Core    c Core  
n No JBEA Credit    p Professionalism/Ethics Credit

# CONFERENCE DETAILS

**9:15 a.m. – 9:30 a.m.**

**Beverage Break**

**9:30 a.m. – 10:45 a.m.**

**Session 5: Audit CAP Self-Correction** e nc

So now you are an ERPA and you can represent your clients before the IRS. Your client is in the middle of an audit which is not going well. What do you do now? This session will review audit cap and self correction from both the focus of the IRS and the practitioner who is looking for a logical and practical solution for their client. There will be both cases scenarios as well as how VCP could have solved the problems. This is also an opportunity for you to ask your questions and get some answers.

*Lisa M. Burman, Hinshaw & Culbertson LLP, Chicago, IL*

*Janice M. Gore, Great Lakes Area Manager, Internal Revenue Service, Waukesha, WI*

*Gwen S. O'Connell, Gwen O'Connell Pension Consulting, Inc., Eugene, OR*

*Monika A. Templeman, Director, Employee Plans*

*Examinations, Internal Revenue Service, Baltimore, MD*

**10:45 a.m. – 11:00 a.m.**

**Beverage Break**

**11:00 a.m. – 12:15 p.m.**

**Session 6: Non-amenders and Plan Amendments** e nc

This session will cover:

- Non-amender rules, plan amendments and what is expected of an ERPA when working with the IRS on non-amender issues.
- EPCRS provides a fee reduction of 50% for those who submit EGTRRA defined contribution preapproved documents under VCP within 12 months of the April 30, 2010 deadline.
- What to do if you are representing a client who filed for a termination determination letter and IRS discovered that a plan amendment or restatement is missing.
- The difference between the fee for non-amenders to voluntarily correct versus the Audit CAP sanction.
- The status of the interim amendment process:
  - Non-amender correction process under EPCRS
  - Submission of a non-amender using streamlined VCP schedule procedures
  - Amendment deadlines and the terms: interim, integral, discretionary and legally mandated

- Effect of anti-cutback rules on plan amendments
- List of amendments between restatements, including deadlines
- Who to work within the IRS to make sure all current plan amendments are made
- Properly documenting sponsor level amendments to individual plans
- Snap-on amendments to custom plans

*Ilene H. Ferenczy, The Law Offices of Ilene H. Ferenczy, LLC, Atlanta, GA*

*Vickie A. Surguy, Manager, EP Determinations, Internal Revenue Service, Cincinnati, OH*

*Monika A. Templeman, Director, Employee Plans*

*Examinations, Internal Revenue Service, Baltimore, MD*

**12:15 p.m. - 1:30 p.m.**

**Luncheon: ERPA—What's In a Name?** n

Get some ideas on marketing your new designation and increase your business!

*Laura S. Moskwa, Laura S. Moskwa Consulting, Auburn, CA*

**1:30 p.m. - 2:45 p.m.**

**Session 7: Updates/Hot Topics/Q&A** e nc

This session will address questions submitted in advance by ERPAs and conference attendees. You will get answers to any questions not covered during the conference. Submit your questions to [info@erpaconference.org](mailto:info@erpaconference.org) now!

*Deborah K. Lohning, ERPA Program Manager, Internal Revenue Service, Detroit, MI*

*Gwen S. O'Connell, Gwen O'Connell Pension Consulting, Inc., Eugene, OR*

*Susan H. Perry, E.A. Edberg Associates, Inc., Phoenix, AZ*

*Monika A. Templeman, Director, Employee Plans*

*Examinations, Internal Revenue Service, Baltimore, MD*

## CONTINUING PROFESSIONAL EDUCATION KEY

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- nc Non-Core
- c Core
- n No JBEA Credit
- p Professionalism/Ethics Credit

# GENERAL INFORMATION

## CONFERENCE LOCATION

Wyndham Chicago  
633 North St. Clair  
Chicago, IL 60611  
Tel: 87.999.3223  
www.wyndhamchicago.com

Room Rates: Single or Double: \$159.00  
Cut-off Date to Make Reservations: June 1, 2010  
Group Rate Code: 0616600SBC

Make your reservations by calling the Wyndham Chicago directly by the reservation cut-off date of June 1, 2010. Be sure to mention the group code 0616600SBC in order to receive the group room rate of \$159 for a single/double.

## CONFIRMATION

Registrants will receive confirmation if registration and payment are received by June 9, 2010.

## CANCELLATION POLICY

If a written request for cancellation is received by June 9, 2010, the full registration fee will be refunded minus a \$100 processing fee. After June 9, 2010, the registration fee is not refundable, but can be transferred to another individual at any time, even on-site. No refunds will be given for no-shows. Please e-mail [info@erpaconference.org](mailto:info@erpaconference.org) to request a refund or make changes to your registration.

## METHODS OF REGISTRATION

Choose **ONE** method. To prevent duplication of payment, send your registration form only once. If you are mailing it, do not fax it and vice versa. Please note that registration forms sent without payment will NOT be processed until payment is received.

### Online

**www.erpaconference.org**  
For credit card registration only.

### FAX

**703.516.9308**  
For credit card registration only.

### MAIL

Mail your completed registration form, including payment to:  
AIRE  
PO Box 34736  
Alexandria, VA 22334-0736  
*Make checks payable to AIRE*

**For express/overnight deliveries (FedEx, DHL, etc.) send to:**  
AIRE  
4245 N Fairfax Dr Ste 750  
Arlington, VA 22203

### E-MAIL

E-mail your scanned registration form(s) to **[info@erpaconferences.org](mailto:info@erpaconferences.org)**  
For credit card registration only.

## CONTINUING EDUCATION

The conference is designed to comply with various types of continuing education programs, including ASPPA, ERPA, JBEA and NIPA CPE credit.

For other types of continuing education credit, including CLE or state insurance credit, please contact the Conferences Department at least 45 days prior to the conference to submit your request to get the program pre-approved. We will apply for advance approval of the program if the application process and filing fees are not prohibitive. To request pre-approval, email [info@erpaconference.org](mailto:info@erpaconference.org).

## QUESTIONS

If you have any questions, contact the Conferences Department at 703.516.9300 or e-mail us at [info@erpaconference.org](mailto:info@erpaconference.org).

## DISCLAIMER

The statements and materials presented at AIRE, LLC conferences are solely the opinions of the speaker and do not represent the opinion or position of AIRE, LLC. AIRE, LLC assumes no responsibility for the content of the statements and materials presented by speakers at AIRE, LLC conferences. AIRE, LLC assumes no responsibility for the content of the statements and materials presented by speakers at AIRE, LLC conferences.

**1 REGISTRANT INFORMATION**

Please register only one person per form. All fields are required – please type or print legibly.

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_ MI: \_\_\_\_\_

Badge Name: \_\_\_\_\_ Designations: \_\_\_\_\_

Title: \_\_\_\_\_

Company: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

Please note that the information printed above for Badge Name, Company, City and State will appear on your conference badge exactly as stated.

If the contact information above is different than what we have on file, should these changes be updated in your record?  Yes  No

**2 ADDITIONAL INFORMATION**

Business Type (please select only one):

Accountant  Actuary  Consulting Firm  Human Resources Personnel  Insurance Agent  Investment  Legal Firm  TPA

Other (Please specify): \_\_\_\_\_

Please check dietary requirements (if applicable):  Kosher  Vegetarian  Other: \_\_\_\_\_

If you require special accommodations due to a disability, please specify: \_\_\_\_\_

**3 PAYMENT**

	<b>Early*</b> (until 4/28/10)	<b>Regular</b> (4/29/10 - 6/9/10)	<b>On-site</b> (after 6/9/10)
Registration	<input type="checkbox"/> \$575	<input type="checkbox"/> \$675	<input type="checkbox"/> \$875
Additional Participant**	<input type="checkbox"/> \$525	n/a	n/a
Government Participant (IRS, Treasury, DOL, PBGC)	<input type="checkbox"/> \$300	<input type="checkbox"/> \$300	<input type="checkbox"/> \$300
Discount Rate for Attending the Great Lakes Benefits Conference AND the ERPA Conference***	<input type="checkbox"/> \$525	<input type="checkbox"/> \$525	<input type="checkbox"/> \$525

Check Payment: Check number: \_\_\_\_\_ Total Due: \_\_\_\_\_  
*Make checks payable to AIRE.*

Credit card:  Visa  MasterCard  American Express  Discover

Card Number: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Cardholder's Name: \_\_\_\_\_

Signature: \_\_\_\_\_

**Registration form and full payment must be received together by the deadline dates indicated.**

To prevent duplication of payment, send your registration form only once. If you are mailing it, do not fax it and vice versa.

\*To qualify for the early registration fee, registration and payment must be received in the office by April 28, 2010. The fee is calculated based on the receipt date of the registration form, not the postmark. Registrations will be accepted by the through June 9, 2010 at the regular registration rate. Any registrations received after this date will be charged the on-site registration fee.

\*\*To qualify for the additional participant rate, additional participants must be from the same company and ALL REGISTRATION FORMS MUST BE SUBMITTED TOGETHER with payment by the early registration deadline of April 28, 2010.

\*\*\*To qualify for the discount rate online, please use the promotional code chicago10 when registering for both conferences. The use of this code is restricted to those registering for BOTH conferences. If the code is used without registering for both conferences, staff will contact you to collect the additional fees. The total cost to attend both conferences is \$1050.

