

## BNA Webcast - §409A: New Document Corrections Program for Nonqualified Plans

January 28, 2010

Brigen Winters and Jeff Kroh will participate in the BNA webcast, "§409A: New Document Corrections Program for Nonqualified Plans" on January 28, 2010 from 12:30 - 02:00 PM ET. The program will analyze new IRS guidance on correcting §409A plan document failures and will discuss opportunities and potential pitfalls under the guidance. The panel will identify commonly occurring hazards -- including ambiguous plan terms and impermissible definitions and payment events, to name just a few -- and will offer practical solutions to help you avoid costly and damaging results. Program highlights include:

- Identifying opportunities to correct certain document failures with limited or no income inclusion or additional taxes
- Reviewing the scope of this relief based on whether the correction affects plan operation within one year of the correction
- Understanding the special 2010 transition relief permitting certain document corrections without any income inclusion or additional taxes
- Analyzing common document correction scenarios and any related operational correction requirements
- Highlighting clarifications in the new guidance that certain common plan provisions do not result in document failures
- Noting clarifications to the operational correction program in the new guidance
- Discussing any alternatives to the operational and document correction programs

For more information, please visit [www.bnatax.com/409A-webinar](http://www.bnatax.com/409A-webinar).