

# GLOUCESTER COUNTY LEGAL EDUCATION ASSOCIATION

**FEBRUARY 12, 2009**

**CLE/CPE LECTURE**

PA  
CLE credits  
2 Substantive

Gloucester County Office of Education  
1492 Tanyard Road (at Salina Road)  
Sewell, NJ 08080 4:00 p.m. – 6:10 p.m.

NJ & PA Accounting  
CPE credits  
2 A&A

**SUPREME COURT OF PENNSYLVANIA CONTINUING EDUCATION BOARD PROVIDER #3176**  
**NEW JERSEY STATE BOARD OF ACCOUNTANCY SPONSOR #20CC00198100**  
**PENNSYLVANIA STATE BOARD OF ACCOUNTANCY SPONSOR #PX177630**

Directions to Gloucester County Office of Education: From Philadelphia (using Walt Whitman or Benjamin Franklin Bridge), follow signs to Atlantic City (Rt. 76 East) to Rt. 42 South. Follow Rt. 42 South to Rt. 55 South "Glassboro-Vineland". Get onto Rt. 55 (for 7 mi.); take Exit 53B "Wenonah-Woodbury Heights". Upon exiting Rt. 55, you'll be traveling north on Woodbury-Glassboro Rd. (Rt. 553). Proceed for  $\frac{8}{10}$  mi. to first traffic light at Center St. (Rt. 603). Turn right onto Rt. 603 North for  $\frac{2}{10}$  mi., and then turn left at first side street onto Tanyard Rd. (Rt. 663). Follow Tanyard Rd. for  $\frac{6}{10}$  mi. to the first intersection, Salina Rd. The Gloucester County Office of Education is at this intersection (with entrance immediately past the intersection on the right).

From the Camden County area or other points farther north, take Rt. 295 South or Rt. 130 South to Rt. 42 South toward Atlantic City. Follow Rt. 42 South to Rt. 55 South. Proceed as above.

From points south (using the Commodore Barry Bridge), proceed straight off of the bridge onto Rt. 322 East. Follow Rt. 322 East toward Rowan Univ. (for 16 mi.) until the entrance for Rt. 55 North (toward Bellmawr). Take Rt. 55 North to Exit 53 "Pitman-Wenonah". Upon exiting Rt. 55, turn right (north) onto Woodbury-Glassboro Rd. (Rt. 553). Once on Rt. 553, proceed as above.

From Cumberland or Salem Counties, take Rt. 55 North to Exit 53 "Pitman-Wenonah". Upon exiting Rt. 55, turn right (north) onto Woodbury Glassboro Rd. (Rt. 553). Proceed as above.

If lost, the Gloucester County Office of Education's phone number is (856) 468-6500. In an emergency, the Washington Township Police Department's phone number is (856) 589-6650.

<b>TOPIC:</b>	<b>RETIREMENT PLANS &amp; THE IRS CORRECTION PROGRAM</b>
<b>SPEAKERS:</b>	<b>MICHAEL HAYA MARVIN WOODSON</b>

**Please return this registration form together with your check payable to "GCLEA" no later than MONDAY February 9th**

**Free to Judges' Law Clerks within Vicinage 15**

**\$10.00 to Students not employed by firms who are not members of Vicinage 15 Bar Associations**

**\$25.00 to members of Bar Associations within Vicinage 15**

**\$40.00 to non-members (non-member PA licensed attorneys add \$5.00 for CLE credits processing fee)**

**\$35.00 to Accountants**

**Mail check & this registration form to Lynn A. Silverstein at:  
GCLEA, P.O. Box 338, Woodbury, NJ 08096  
Or telephone Lynn at (856) 848-4071  
James L. Capobianco, Esq., CPA – Chair CLE Committee**

<i>Please Print Your Name</i>	<i>Phone Number</i>	<i>CPA or PA Atty License #</i>	<i>Email Address</i>	<i>No. Attending</i>
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This seminar will concentrate on how to use the correction programs offered by the Internal Revenue Service to correct plan document defects and administration errors in IRC §401(k) plans and other qualified retirement plans. The presentation will include an explanation of the assistance offered by the Internal Revenue Service, and how to proceed with a correction. Examples of common plan defects, administration errors, and the available correction methods will be covered. Also to be addressed are common issues arising with respect to IRA accounts.

This program will assist attorneys and accountants in recognizing compliance issues and advising their clients on how to approach correcting non-conforming plans.

Marvin Woodson obtained his B.S. from Cheyney University. He is an Employee Plans Specialist with IRS. During his career, Marvin has conducted a wide variety of examinations including those of retirement plans, corporations, partnerships, and individuals. Marvin is a certified public accountant, and has lectured in a number of continuing professional education programs.

Michael Haya has been practicing law in New Jersey since 1994; he is also admitted to the bars of Pennsylvania and California. Michael is an Associated Professional Member of ASPPA and a member of its GAC IRS Subcommittee. He is president of Actuarial Consulting Services – a Cherry Hill firm which concentrates on retirement plan design, administration and compliance. Mr. Haya is a frequent presenter to professionals for continuing education credits on pension plan issues. Mike's larger presentation initiatives include seminars authorized by the central pension department of Smith Barney / Citigroup and a presentation at the Tri-State HRMA national conference.