

SAMPLE QUALIFIED DOMESTIC RELATIONS ORDER

INTERNATIONAL BROTHERHOOD OF ELECTRICAL WORKERS LOCAL NO. 150 SUPPLEMENTAL PENSION FUND

This sample Qualified Domestic Relations Order (QDRO) represents an example of an order that the International Brotherhood of Electrical Workers Local No. 150 Supplemental Pension Fund would accept as a QDRO. The Fund cannot give individual tax advice nor advice about the marital property rights of either party.

1. This Qualified Domestic Relations Order assigns a portion of the account balance of (participant's name) under International Brotherhood of Electrical Workers Local No. 150 Supplemental Pension Fund (Fund) to (spouse's name).
2. On (date) the Court of _____ County entered a judgment of dissolution of marriage pursuant to the applicable statute of the State of _____. The judgment allocates to (spouse's name) certain retirement benefits of (participant's name) which are the subject of this order.

3. The name, social security number and last known mailing address of the Participant are as follows:

(Name)
(Address)
(SS#)

4. The name, social security number and last known mailing address of the Alternate Payee are as follows:

(Name)
(Address)
(SS#)

The social security numbers of the Participant and the Alternate Payee may be provided under separate cover.

5. The Participant and the Alternate Payee shall notify the Fund Administrator of any changes in name or mailing address. All information to be sent to the Fund Administrator, including a certified copy of this Order, should be sent to: Fund Administrator, IBEW Local No. 150 Fringe Benefit Funds, 31290 N. U. S. Highway 45, Libertyville, IL 60048.
6. The Fund is hereby ordered to distribute to or for the Alternate Payee (enter a specific formula for determining the amount of the benefit to be distributed to or for the Alternate Payee, e. g., a percentage of the account balance as of a given date or a fixed dollar amount. **Please note that all distributions will be immediate distributions.**)

NOTE: ONE OF THE FOLLOWING PARAGRAPHS MAY BE SUITABLE DEPENDING ON THE AGREEMENT OF THE PARTIES. IF NOT, PLEASE PREPARE YOUR OWN PARAGRAPH 7.

7. (If the Alternate Payee is to receive an immediate **direct** distribution) The Alternate Payee's benefit will be distributed to him or her as soon as practicable after approval of this Order by the Fund Administrator.

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(If the Alternate Payee's benefit is to be rolled over to an IRA) The Alternate Payee's benefit will be distributed to the IRA custodian designated by him or her as soon as practicable after approval of this Order by the Fund Administrator.

8. This Qualified Domestic Relations Order is not intended:
- a) To require the Fund to provide any type or form of benefit or any option not otherwise provided by the Fund;
 - b) To provide for increased benefits not required by the Fund;
 - c) To provide benefits to the Alternate Payee that are required to be paid to another alternate payee under another order previously determined to be a qualified domestic relations order.
9. It is intended by the parties that this order shall qualify as a Qualified Domestic Relations Order within the meaning of §414(P) of the Internal Revenue Code and §206(d)(3) of ERISA, and that is shall be interpreted and administered in conformity with the Internal Revenue Code and with ERISA.
10. The Court retains jurisdiction to amend this order to the extent necessary to preserve its status as a Qualified Domestic Relations Order.

DATE: _____ ENTER: _____