

THIS MODEL QDRO IS ILLUSTRATIVE, ONLY. IT IS NEITHER THE SOLE FORM OF ORDER THAT IS ACCEPTABLE TO THE PLAN, NOR A MANDATORY FORM. NOR IS IT INTENDED TO BE A SUBSTITUTE FOR THE INDEPENDENT JUDGMENT AND ACUMEN OF COUNSEL TO THE PARTIES.

**Sample QDRO for Intermountain Ironworkers Tax Deferral Plan**  
**To be used only if the Participant is not currently receiving an annuity from the Plan**

In re the Marriage of,	)	CASE NO. _____
	)	
Petitioner:	)	STIPULATED
	)	DOMESTIC RELATIONS ORDER
and	)	
	)	
Respondent:	)	
	)	

---

1. This Order is intended to be a Qualified Domestic Relations Order (QDRO) within the meaning of 29 U.S.C. § 1056(d)(3), and of 26 U.S.C. § 414(p).
2. This Order relates to the provision of child support, alimony payments, or marital property rights to a spouse, former spouse, child or other dependent of a Participant in the Intermountain Ironworkers Tax Deferral Plan (the "Plan").
3. This Order is made pursuant to the domestic relations law (including community property law) of the State of [INSERT STATE].
4. [INSERT NAME OF PARTICIPANT] ("Participant") is a participant in the Plan and has earned certain benefits under the Plan.
5. Participant's mailing address is:

---

---

*Participant shall advise the Plan of any change in the above mailing address.*

Participant's social security number is: \_\_\_\_\_  
Participant's birth date is: \_\_\_\_\_

6. [INSERT NAME OF ALTERNATE PAYEE] ("Alternate Payee") is the [spouse, former

spouse, child, or dependent: CIRCLE ONE] of Participant, and the Court hereby awards to Alternate Payee an interest in Participant's Accumulated Share in the Plan (hereinafter "Alternate Payee's Interest").

7. Alternate Payee's mailing address is:

---

---

---

*Alternate Payee shall advise the Plan of any change in the above mailing address.*

Alternate Payee's social security number is: \_\_\_\_\_

Alternate Payee's birth date is: \_\_\_\_\_

8. Alternate Payee is awarded \_\_\_\_\_ [INSERT PERCENTAGE OR DOLLAR AMOUNT] of the Participant's Accumulated Share valued as of the date of distribution to the Alternate Payee. Alternate Payee is not awarded more than the Participant's Accumulated Share on the date of segregation of the Alternate Payee's Interest from the Participant's Accumulated Share.
9. Alternate Payee shall receive his or her Interest as a lump sum payment. This Order shall be treated as an application for distribution by the Alternate Payee, and distribution of the Alternate Payee's Interest shall commence within an administratively practicable period following the Plan Administrator's determination that this Order is a QDRO and the Alternate Payee's submission of necessary forms to perfect the application according to the Plan's administrative procedures.
10. If the Participant dies before the segregation of the Alternate Payee's interest, the Alternate Payee shall be considered the Participant's surviving spouse for purposes of any death benefits payable under the Plan, but only to the extent of the amount of the Alternate Payee's Interest. If the Alternate Payee dies before receiving the Alternate Payee's entire interest under the Plan, the segregated account shall be payable to the Alternate Payee's designated Beneficiary or, if no beneficiary has been designated under the terms of the Plan, then to the Alternate Payee's Beneficiary as defined by the terms of the Plan relating to Participants who have made no effective beneficiary designation.
11. The Alternate Payee's account shall be unaffected by the Participant's death. The Alternate Payee will not be the beneficiary on the remaining share of the Participant's account (after taking out the Alternate Payee's Interest) unless the Alternate Payee is designated as such on a Beneficiary designation form filed by the Participant after the date of divorce.
12. This Order is not intended to require the Plan to provide any type or form of benefits or any option not otherwise provided by the Plan, nor shall this Order require the Plan to provide for increased benefits not required by the Plan. Plan terms shall govern any conflict between the Plan and this Order. This Order does not require the Plan 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 order.

13. The reasonable attorney's fees and other expenses, fees, and costs incurred by the Plan in this QDRO determination shall be allocated equally between the Participant's account and the Alternate Payee's account at segregation. To the extent fees and costs have been charged against the Participant's account, the Plan Administrator shall withhold 50% of such amount from the Alternate Payee's account, or take other action to effect an equal allocation of total fees and costs to the Alternate Payee's and Participant's accounts.

The Court shall retain jurisdiction to make any other orders relative to the Plan that are necessary to carry out the terms of this Order.

STIPULATED BY:

\_\_\_\_\_  
Date

\_\_\_\_\_  
Petitioner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Attorney for Petitioner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Respondent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Attorney for Respondent

### **ORDER**

**IT IS SO ORDERED:**

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Judge

00014047.DOC