## IN THE DISTRICT COURT OF \_\_\_\_\_ COUNTY STATE OF OKLAHOMA

Petitioner,	) ) )
VS	) CASE No:
Respondent.	,
QUALIFIED	DOMESTIC RELATIONS ORDER
The parties to this action we and divorced by this Court on	re married to each other on,
This Court has personal juristhe subject matter;	sdiction over both parties to this action and jurisdiction over
Relations Order as that term is used	d the Court intend this Order to be a Qualified Domestic in Section 401(1) and Section 414(p) of the Internal Revenue tion 206 (d) (3) of the Employee Retirement Security Act of J.S. C. §1056 (d) (3); and
The parties stipulate that the	Court shall enter this Order.
THEREFORE, This Court C	Orders as follows:
1. As used in this Order:	
	s {Name of Employee} whose last known address is Security Number is {Social Security of Employee}, and Birth of Employee}.

b. The term "Alternate Payee" means {Name of Ex-Spouse}, whose last known address is {Address of Ex-Spouse, Social Security Number is {Social Security of the Ex-Spouse}, and

whose date of birth is {Date of Birth of Ex-Spouse}.

c. The term "Plan" means the {Defined Contribution Plan/Deferred Compensation Plan} entitled:

## {Name of Retirement Plan}

d. The term "Plan Administrator" means:

## {Name of Retirement Plan Administrator}

- e. The term QDRO means a Qualified Domestic Relations Order as that term is used in Section 401 (a) (13) (B) and Section 414 (p) of the Internal Revenue Code of 1986, as amended, and Section 206 (d) (3) of the Employee Retirement Income Security Act of 1974, as amended, ("ERISA"), 29 U.S.C. §1056 (d) (3).
- 2. The Alternate Payee is the former spouse of the Participant.
- 3. This Order is pursuant to the laws of the State of Oklahoma governing the division of marital property between spouses and former spouses in divorce actions.
- 4. This Order creates and recognizes Alternate Payee's right to a benefit of {Amount awarded to Ex-Spouse} as of the {Date of Valuation}, to be transferred to a separate account within the Plan in the name of the Alternate Payee upon determination by the Plan that this Order is a QDRO, as increased or decreased according to its investment gains and/or losses as to the Plan valuation date immediately preceding the determination as provided by the Plan. The account in the name of the Alternate Payee shall be distributed to Alternate Payee at Alternate Payee's direction in accordance with the terms of the Plan.
- 5. The death of the Participant prior to the payment of all the benefits described in Section 4 to which the Alternate Payee is entitled shall not alter the obligation. Further, to the extent applicable, pursuant to Section 414 (p) (5) of the Internal Revenue Code of 986, as amended, the Alternate Payee shall be treated as the surviving spouse of the Participant to the extent of the benefit described in Section 4, for purpose of Section 401 (a) (11) and Section 417 of the Internal Revenue Code of 1986, as amended, until the benefit is either (i) distributed to the Alternate Payee or (ii) transferred to a separate amount within the Plan in the name of the Alternate Payee.
- 6. This Order confirms and recognizes Participant's right to:
  - a. All other benefits to which he or she is entitled under the Plan;
  - b. All increments or additional benefits which may accrue in the future, regardless of the date on which he or she retires; and
  - c. Elect any form of benefit available under the plan and to designate the beneficiary or beneficiaries of his or her choice

- 7. Nothing contained in this Order shall be construed to require any Plan or Plan Administrator:
  - a. To provide to the Alternate Payee any type or form of benefit or any option not otherwise available to the Participant under the Plan;
  - b. To provide to the Alternate Payee increased benefits (determined on the basis of actuarial value) not available to the Participant; or,
  - c. To pay any benefits to the Alternate Payee which are required to be paid to another Alternate Payee under another Order determined by the Plan Administrator to be a QDRO before this Order is determined by the Plan Administrator to be a QDRO.
- 8. The Alternate Payee shall include all retirement benefits received by him or her pursuant to this Order as and when received by his or her in his or gross income and the Participant need not do so. For the purposes of Section 72 and Section 402 (a) (1) of the Internal Revenue Code of 1984, as amended, the Alternate Payee and not the participant shall be treated as the distribute of any distributions or payment made to him or her by any Plan pursuant to this Order.
- 9. Copies of this Order shall be sent by ordinary mail by counsel for the Alternate Payee to the Plan Administrator, who shall pursuant to 29 U.S.C. 1056 (d) (3) (G) as to the Plan:
  - a. Promptly notify the Participant, The Alternate Payee and any other Alternate Payee of:
  - i. The receipt of a copy of this Order by the Plan Administrator; and,
  - ii. The Plan's procedures for determining the Qualified status of Domestic Relations Orders;
  - b. Within a reasonable period of time after receipt of a copy of this Order, determine whether this Order is a QDRO and notify the Participant, the Alternate Payee and any other Alternate Payee of such determination.
- 10. This Order is intended to be a QDRO and a tax-fee transfer of interest made pursuant to 401 (a) (13) (B) and 414 (p) of the Internal Revenue Code of 1986, as amended, and its provisions shall be administered and interpreted in conformity with these sections.
- 11. This case of conflict between the terms of this Order and the terms of the Plan, the terms of the Plan shall prevail.
- 12. The Alternate Payee shall keep the Plan Administrator informed of his or her current address and telephone number. Notice of change of address or telephone number shall be made in writing to the Plan's Administrator.
- 13. The Court retains jurisdiction over this matter to amend this Order in order to establish or maintain its qualifications as a QDRO under Section 401 (a) (13) (B) and Section 414 (p) of the Internal Revenue Code of 1986, as amended.

DATED this	_day of _	, 20
		HIDOLOG WILE DIGEDION COLUMN
		JUDGE OF THE DISTRICT COURT
Approved:		
Attorney		-