

STATE OF \_\_\_\_\_ ) IN THE \_\_\_\_\_ COURT  
 ) SS:  
COUNTY OF \_\_\_\_\_ ) CAUSE NO.

IN RE THE MARRIAGE OF)

\_\_\_\_\_) )  
 ) )  
Petitioner ) )  
 ) )  
and ) )  
 ) )  
\_\_\_\_\_) )  
Respondent ) )

**QUALIFIED DOMESTIC RELATIONS ORDER**

Petitioner and Respondent, by their respective counsel, having filed their Marriage  
Dissolution Agreement and Decree, which read in the following words and figures, to-wit:

[H.I.]

And the court, being duly advised in the premises, and having approved said  
Agreement and Decree, now issues this Qualified Domestic Relations Order and reserves  
continuing jurisdiction over the implementation of this Order.

1. Identification of "Participant". The Participant is \_\_\_\_\_,  
Social Security \_\_\_\_\_, whose last known address is \_\_\_\_\_,  
and who is a Participant in the Michiana Area Electrical Workers' Money Purchase Plan.
2. Identification of "Alternate Payee". The Alternate Payee is  
\_\_\_\_\_, Social Security No. \_\_\_\_\_, whose last known address is  
\_\_\_\_\_. The Alternate Payee is the former spouse of the Participant, having been  
married on \_\_\_\_\_, with the marriage having been dissolved on \_\_\_\_\_.

3. Identification of "Plan". The Alternate Payee will receive payments from the following retirement plan ("Plan") as provided in this Order:

Plan: Michiana Area Electrical Workers' Money Purchase Plan

Plan Identification Number: 001

Plan Taxpayer Identification Number: 35-1861971

Plan Administrator: Board of Trustees  
Michiana Area Electrical Workers' Money Purchase Plan  
c/o TIC International Corporation  
6425 Centurion Drive  
Lansing, MI 48917-9275

4. Governing Law. This Order is issued pursuant to the laws of the State of relating to the provisions of child support, alimony payments or marital property rights between spouses and former spouses and actions for dissolution of marriage. This Order shall constitute a "Qualified Domestic Relations Order" as defined in Section 414(p) of the Internal Revenue Code of 1986 (IRC) and Section 206(d)(3)(B) of the Employee Retirement Income Security Act of 1974 (ERISA).

5. Assignment of Benefits. The Participant assigns to the Alternate Payee a portion of the Participant's account in the Plan. The Plan and any successor or transferee plan will pay benefits to the Alternate Payee as follows:

**[OPTION 1 - SPECIFIC DOLLAR AMOUNT]**

a. Interest in the Plan. The Participant and the Alternate Payee shall each be awarded an interest in the Plan. The Alternate Payee's interest shall consist of Dollars (\$\_\_\_\_\_ ) of the Participant's account balance.

**[OPTION 2 - PERCENTAGE]**

a. Interest in the Plan. The Participant and the Alternate Payee shall each be awarded an interest in the Plan. The Alternate Payee's interest shall consist of \_\_\_\_\_ percent (\_\_\_\_\_% ) of the Participant's account balance as of \_\_\_\_\_.

account balance as of \_\_\_\_\_.

b. Segregation of Account. The Alternate Payee's interest in the Participant's account shall be segregated for accounting purposes. The amount so segregated shall be credited with interest and accumulations earned in accordance with the provisions of the Plan until such time as the Alternate Payee receives a distribution of such segregated amount.

c. Timing of Benefits. The Alternate Payee shall have the right to receive the above-described benefit payments under the Plan at the time the Participant is entitled to receive benefits, or at the earlier of:

1) any time beginning when the Participant attains (or would have attained) earliest retirement age under the Plan, as defined by IRC Section 414(p)(4);

2) any time permitted under the provisions of the Plan pertaining to distributions to Alternate Payees under Qualified Domestic Relations Orders including, but not limited to, distribution prior to the Participant's attainment of earliest retirement age;

3) at any time otherwise permitted by law.

d. Survivor Benefits. The Alternate Payee shall not be treated as a spouse or surviving spouse for purposes of any election, waiver or consent procedure under the

Plan concerning the Participant's interest in the Plan including, but not limited to, any qualified preretirement survivor annuity or qualified joint and survivor annuity.

e. Death of Alternate Payee Prior to Distribution. The Alternate Payee shall be deemed to have a completely vested interest in the amount of the segregated account payable to the Alternate Payee under this Order from the Plan. The Alternate Payee shall be entitled to name a beneficiary or beneficiaries to receive the balance of such segregated account. If the Alternate Payee dies prior to the distribution to the Alternate Payee of the entire balance of the segregated account payable to the Alternate Payee under this Order from the Plan, such balance shall be paid to the beneficiary or beneficiaries designated by the Alternate Payee to receive the remaining balance of such account. In addition, if the Alternate Payee dies before the Plan Administrator makes a determination that this Order is a Qualified Domestic Relations Order, the Plan Administrator's obligation to distribute the balance of such account to the beneficiary or beneficiaries selected by the Alternate Payee shall not be affected. If the Alternate Payee fails to select a beneficiary, the balance of such account shall be distributed to the Alternate Payee's beneficiaries in accordance with the terms of the Plan.

f. Death of Participant Prior to Distribution. If the Participant dies prior to the payment to the Alternate Payee of the entire balance of the segregated account payable under this Order from the Plan, the amount payable from such segregated account to the Alternate Payee or to the Alternate Payee's designated beneficiary or beneficiaries shall not be affected.

g. Rights of Alternate Payee. The distribution of the Alternate Payee's interest in the segregated account balance payable under this Order from the Plan shall be made

directly to the Alternate Payee. The Alternate Payee shall have all options available to the Alternate Payee under the Plan, and the same options, opportunities, and elections available to the Participant under the Plan.

6. Intended Tax Treatment. The Alternate Payee or the Alternate Payee's designated beneficiary or beneficiaries shall be responsible for all incidents of taxation including, but not limited to, federal, state, and municipal income taxation, resulting from the distribution of the Alternate Payee's interest in the segregated account balance payable under this Order from the Plan.

The benefits paid from the Plan to the Alternate Payee or the Alternate Payee's designated beneficiary or beneficiaries pursuant to this Order shall not be taxable income nor a deduction on the Participant's income tax returns.

7. Covenants Regarding Non-Alienation of Benefits. Nothing contained in this Order shall be construed to require the Plan or Plan Administrator:

a. to provide any type or form of benefit, or any option not otherwise provided under the Plan.

b. to provide increased benefits determined on the basis of actuarial value.

c. to provide benefits to the Alternate Payee which are required to be paid to another alternate payee under another order previously determined to be a qualified domestic relations order.

8. Intent. The Participant, the Alternate Payee, and the Court intend this Order to be a Qualified Domestic Relations Order as defined above.

9. Implementation of Order/Continued Jurisdiction of the Court.

a. Counsel for the Alternate Payee shall promptly send a copy of this Order to the Plan Administrator of the Plan after entry by the Court.

b. If this Order has been approved in advance by the Plan Administrator as a Qualified Domestic Relations Order, the Plan Administrator shall promptly proceed to carry it out.

c. If this Order has not been approved in advance by the Plan Administrator as a Qualified Domestic Relations Order, the Plan Administrator shall, within a reasonable period of time after receipt of this Order, make a determination whether this Order is a Qualified Domestic Relations Order and notify the Participant and the Alternate Payee of such determination.

If this Order is determined by the Plan Administrator not to be a Qualified Domestic Relations Order, the Participant and the Alternate Payee agree to submit a request to the Court to modify this Order to make it a Qualified Domestic Relations Order in a way reflecting their intent. Any modified Order shall be entered nunc pro tunc, if appropriate.

10. Effective Date. This Order shall take effect as of the date of this Order and shall remain in effect until further Order of this Court.

Approved and so ordered this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Judge