

IN THE CIRCUIT COURT OF TENNESSEE FOR THE  
\_\_\_\_\_ JUDICIAL DISTRICT AT MEMPHIS, SHELBY COUNTY

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\_\_\_\_\_, )  
 )  
Plaintiff, )  
 )  
v. ) NO. \_\_\_\_\_  
 ) Div. \_\_\_\_\_  
\_\_\_\_\_, )  
 )  
Defendant. )

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**QUALIFIED DOMESTIC RELATIONS ORDER  
FOR NECA-IBEW MEMPHIS RETIREMENT PLAN**

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**WHEREAS**, this order is entered pursuant to the authority granted in Section 36-4-121 of the applicable domestic relations laws of the State of Tennessee;

**WHEREAS**, the parties and the Court intend that this Order shall be a Qualified Domestic Relations Order ("QDRO") as defined in Section 414(p) of the Internal Revenue Code of 1986, as amended (the "Code") and Section 206(d) of the Employee Retirement Income Security Act of 1974, as amended, ("ERISA"); and

**WHEREAS**, the parties have stipulated that the Court shall enter this Order;

**NOW IT IS ORDERED AND ADJUDGED AS FOLLOWS:**

1. The parties were married to each other on \_\_\_\_\_, and were divorced on \_\_\_\_\_.
2. As used in this Order, the following terms shall apply:
  - (a) "Participant" shall mean \_\_\_\_\_, whose current mailing address is: \_\_\_\_\_, who was born on: \_\_\_\_\_, and whose Social Security number is \_\_\_\_\_.

- (b) "Alternate Payee" shall mean \_\_\_\_\_, whose current mailing address is \_\_\_\_\_, who was born on: \_\_\_\_\_ and whose Social Security number is: \_\_\_\_\_.
- (c) "Plan" shall mean the NECA-IBEW Memphis Retirement Plan.
- (d) "Plan Administrator" shall mean NECA-IBEW Memphis Retirement Fund, c/o TIC International Corporation, 6525 Centurion Drive, Lansing, MI 48917-9275.

This Order hereby creates and recognizes the existence of the Alternate Payee's right to receive a portion of the benefits payable to the Participant from the Plan as set forth below:

- 3. (a) The Alternate Payee is hereby awarded from the Plan as her sole and separate property a distribution of \_\_\_\_\_ [specify dollar amount or percentage] from Participant's total vested account balance valued as of \_\_\_\_\_. [Note: Valuation dated cannot later than the date of entry of the divorce decree.] Such total account balance used to fund the distribution to Alternate Payee shall include all amounts maintained under all the various accounts and/or sub-accounts established on behalf of the Participant.
- (b) If the Participant predeceases the Alternate Payee prior to payment of the benefit assigned to the Alternate Payee hereunder, the Alternate Payee's benefit will not be affected. The Alternate Payee's separate account shall remain intact. In case of the death of the Alternate Payee prior to the distribution of the Alternate Payee's benefit assigned hereunder, the assigned

benefit will be paid to the Alternate Payee's designated beneficiary, or if none, to the estate of the Alternate Payee.

- (c) The Alternate Payee shall be entitled to invest her account in any of the investment options available to participants in the Plan. Once established, her individual account shall be subject to valuation in accordance with the terms of the Plan.
- (d) The Alternate Payee may elect to receive her benefit in any form allowed by the Plan, other than a joint and survivor annuity with a subsequent spouse. The Alternate Payee may receive the benefit awarded to her in this Order no earlier than the earliest retirement age at which the Participant is eligible to commence benefits under the Plan, regardless of whether the Participant actually retires on that date, or on any earlier date if the Participant becomes entitled to a distribution, or at any time the Alternate Payee is or reaches sixty-five (65) years of age or older.

4. The Participant and the Alternate Payee shall be each be responsible for his or her own federal, state, and local income taxes and/or other taxes attributable to distributions from the Plan which are received by the Participant and the Alternate Payee, respectively.

5. The parties shall cause a copy of this Order to be served on the Plan Administrator for the Plan forthwith. This Order shall remain in effect until further order of this Court or its terms and/or obligations have been discharged by the distribution of benefits from the Plan.

6. Nothing contained in this Order shall be construed to require the Plan or Plan Administrator to:

(a) 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; and

(c) To pay any benefits to the Alternate Payee that are required to be paid to another alternate payee under another order previously determined by the Plan Administrator to be a QDRO.

7. In the event the Plan Administrator of the Plan does not approve the form of this Order, then each party shall cooperate and do all things reasonably necessary to devise a form of Order acceptable to the Plan Administrator. The Participant and the Alternate Payee agree to cooperate in executing all necessary forms, providing all requested information and providing any other assistance necessary to effectuate this QDRO.

8. The Court retains jurisdiction to enforce, revise, modify or amend this Order insofar as necessary to establish or maintain its qualification as a QDRO or to amend this Order for other reasons, provided, however, neither this Order nor any subsequent revision, modification, or amendment shall require the Plan to provide any benefit not otherwise provided by the Plan.

**IT IS HEREBY ORDERED:**

\_\_\_\_\_  
JUDGE

Dated: \_\_\_\_\_

APPROVED FOR ENTRY:

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Name, Address and Telephone Number of  
Attorney for Plaintiff

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Name, Address and Telephone Number of  
Attorney for Defendant

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Signature, Participant

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Signature, Alternate Payee