

PLAN NAME

QDRO DETERMINATION CHECKLIST

The Administrator must complete this checklist to comply with the Plan's QDRO Procedure. Note: The Administrator must determine the qualified status of the order within a reasonable time. If the Administrator does not conclude the determination within 18 months from the time the first payment is due under the order, the order will be effective only prospectively.

**Preliminary data**

1. **Identifying information.** The domestic relations order concerns:

**Participant**

Name \_\_\_\_\_

Address \_\_\_\_\_

Last 4 digits of Social Security Number \_\_\_\_\_

**Alternate Payee**

Name \_\_\_\_\_

Address \_\_\_\_\_

Last 4 digits of Social Security Number \_\_\_\_\_

2. **Notification.** The Administrator has mailed notification of receipt of a domestic relations order, by regular first class mail, as follows. Note: The Administrator must notify the Participant and each alternative payee of receipt of the order, within 10 days of the Administrator's receipt of the order. The Administrator will account separately for the amounts subject to the order within 2 business days after receipt of the order. The Administrator must advise the Trustee of the existence of the order within 2 business days after receipt, so the Trustee does not distribute funds subject to the order.

Date of notification to Participant: \_\_\_\_\_

Date of notification to alternate payee(s): \_\_\_\_\_

Date of notification to Trustee: \_\_\_\_\_

REVIEW OF ORDER

3. **Technical requirements.** The Administrator should complete review of the order within a reasonable time. The order is a "qualified domestic relations order" (QDRO) only if the Administrator answers "Yes" to each question in this paragraph 3. If the Administrator answers "No" to any question, check paragraph 6 and state the reason(s) for the answer in paragraph 6.

a. Order. Is the order an order entered pursuant to a state domestic relations law (including a community property law)?  
 Yes\_\_\_\_\_ No\_\_\_\_\_

b. Domestic relations matter. Does the order relate to providing child support, alimony (maintenance) payments or marital property rights?  
 Yes\_\_\_\_\_ No\_\_\_\_\_

c. Plan identification. Does the order specify this Plan as the plan subject to the order?  
 Yes\_\_\_\_\_ No\_\_\_\_\_

d. Alternate payee. Does the order direct payment to the Participant's spouse, former spouse, child or other dependent (the "alternate payee")?  
 Yes\_\_\_\_\_ No\_\_\_\_\_

e. Identification of Participant. Does the order identify the Participant?  
 Yes\_\_\_\_\_ No\_\_\_\_\_

f. Identification of alternate payee. Does the order state each alternate payee's name and mailing address?  
 Yes\_\_\_\_\_ No\_\_\_\_\_

g. Description of benefit. Does the order state the amount or the percentage of the Participant's benefit the Plan must pay to each alternate payee? Note: Answer "Yes" if the order describes the manner in which the Plan may determine the amount or percentage.

Yes \_\_\_\_\_ No \_\_\_\_\_

h. Period of payment. Does the order state the number of payments or the period to which the order applies? Note: A lump-sum payment satisfies this requirement.

Yes \_\_\_\_\_ No \_\_\_\_\_

4. **Plan consistency requirements.** The order is a QDRO only if the Administrator answers "No" to each question in this paragraph 4. If the Administrator answers "Yes" to any question, check paragraph 7 and state the reason(s) for the answer in paragraph 7.

a. Required benefit. Does the order require the Plan to provide a type or a form of benefit or a benefit option the Plan otherwise does not provide? Note: Consult the Plan's QDRO provisions. Payment consistent with the Plan's QDRO provisions or consistent with the Plan's normal distribution provisions is acceptable.

Yes \_\_\_\_\_ No \_\_\_\_\_

b. Amount of benefit. Does the order require the Plan to provide benefits greater than the benefits available to the Participant without the QDRO?

Yes \_\_\_\_\_ No \_\_\_\_\_

c. Prior QDRO. Does the order require payment of benefits which a previous QDRO requires the Plan to pay to another alternate payee? Note: If no prior QDRO is in effect with respect to the Participant, answer "No."

Yes \_\_\_\_\_ No \_\_\_\_\_

5. **Determination of QDRO status.** If the Administrator has answered "Yes" to each question in paragraph 3, and has answered "No" to each question in paragraph 4, the order qualifies as a QDRO. If the order qualifies as a QDRO, the Administrator should write "N/A" next to each of paragraphs 6 and 7, and should sign the Administrator's Certification of QDRO in paragraph 8. If the order does NOT qualify as a QDRO, the Administrator should check one or more of paragraphs 6 and 7, should complete the explanation as required, and should sign the Administrator's Certification of Nonqualified Status in paragraph 8. The Administrator should notify the Participant and each alternate payee of the determination by mailing a copy of this QDRO Determination Checklist to each party, complete with the Administrator's Certification. After notification of the Participant and each alternate payee, the Administrator should complete the QDRO procedure.

**NOTE:** CHECK AND COMPLETE ONLY THOSE OF PARAGRAPHS 6 AND 7 WHICH APPLY IN RESPONSE TO PARAGRAPHS 3 AND 4. IF ANY OF PARAGRAPHS 6 AND 7 DO NOT APPLY, WRITE "N/A" NEXT TO THE NUMBER AND DO NOT COMPLETE THE PARAGRAPH.

\_\_\_6. **Disqualification--technical requirements.** The order is not a QDRO because the order does not satisfy one or more of the technical requirements referred to in paragraph 3. The explanation of each "No" answer is the following: \_\_\_\_\_

\_\_\_7. **Disqualification--consistency requirements.** The order is not a QDRO because the order does not satisfy one or more of the consistency requirements referred to in paragraph 4. The explanation of each "Yes" answer is the following: \_\_\_\_\_

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**DETERMINATION OF STATUS**

**Administrator's Certification.** Sign the certification paragraph which states the Administrator's determination with respect to the qualified status of the order. COMPLETE ONLY ONE CERTIFICATION.

**Administrator's Certification of QDRO**

I, the undersigned Administrator, certify the order identified in paragraph 1 is a "qualified domestic relations order." The Plan will distribute in accordance with the QDRO.

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Administrator

**Administrator's Certification of Nonqualified Status**

I, the undersigned Administrator, certify the order identified in paragraph 1 is not a "qualified domestic relations order." The Plan will pay any amounts segregated in accordance with Code Section 414(p) without regard to the order. If the Participant is not receiving any distribution from the Plan, the Administrator will disregard any separate accounting.

Date: \_\_\_\_\_

By: \_\_\_\_\_  
Administrator