

Lincoln Premium Poultry

Sample QDRO

This Sample QDRO is intended for use by current and former Lincoln Premium Poultry employees who participate in the Costco 401(k) Retirement Plan (the “Plan”), alternate payees with respect to such participants, and their attorneys and authorized representatives. This Sample QDRO is generic and not drafted to fit your particular situation, nor does the Plan guarantee the Sample will be approved by a court. You should consult an attorney to obtain legal advice regarding your individual situation and needs. The parties, not the Plan, are responsible for ensuring an order submitted to the Plan complies with state law, court rules, and any underlying agreement or court order. This Sample QDRO is copyrighted by Costco Wholesale Corporation.

QDRO for Costco 401(k) Retirement Plan

In re the Marriage of

[Insert names of the parties]

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CASE NO. _____

DOMESTIC RELATIONS ORDER

The Court makes the following findings and orders:

BACKGROUND

1. This Court entered a Judgment of [*check one*: Dissolution *or* Legal Separation] ("Judgment") in this matter on [*insert date*: _____].
2. The Judgment awarded the Alternate Payee a portion of the Participant’s account balance in the Costco 401(k) Retirement Plan (the "Plan"). The Alternate Payee and Participant are identified in Paragraph 5.
3. Under the Judgment, this Court reserved jurisdiction to issue a Domestic Relations Order to implement the award of Plan benefits to the Alternate Payee. This Court has personal jurisdiction over both the Participant and Alternate Payee, as well as jurisdiction over the subject matter of this Order.
4. The Participant, the Alternate Payee, and the Court intend this Order to be a Qualified Domestic Relations Order (“QDRO”) within the meaning of Section 414(p) of the Internal Revenue Code. This Order is issued pursuant to the State domestic relations laws of the State in which it is entered and relates to the provision of child support, alimony payments, or marital property rights.

PARTIES

5. As used in this Order, the following terms and definitions shall apply:

a. "Participant" means:

Name: _____

Address: _____

City, State, Zip: _____

Social Security Number: _____

Date of Birth: _____

b. "Alternate Payee" means:

Name: _____

Address: _____

City, State, Zip: _____

Social Security Number: _____

Date of Birth: _____

Alternate Payee is the [**check one:** spouse **or** former spouse **or** child **or**
 other dependent of the Participant].

[Note: Social Security Number and Date of Birth are required, but may be provided separately to the Plan.]

BENEFITS PAYABLE TO ALTERNATE PAYEE

6. The Alternate Payee is awarded the following amount of the Participant's account:

[CHOOSE ONLY ONE OPTION]

Option A: \$ _____.
(flat dollar amount)

Option B: \$ _____ valued as of [**insert month, day, and year:**
(dollar amount valued as of a past date) _____ / _____ / _____], and adjusted for gains and losses after that date.

Option C: _____% valued as of [*insert month, day, and year:* ____/____/____],
(percentage valued as of a past date) and adjusted for gains and losses after that date.

Option D: _____% of the difference in the Participant's account balance between
(change in account balance between two dates) [*insert month, day, and year:* ____/____/____] and [*insert month, day, and year:* ____/____/____]. The resulting amount will be adjusted for gains and losses after the later date.

Under Options C or D, the Participant's account balance on a valuation date will be [**CHECK ONE:** (reduced for outstanding loans) *or* (unreduced for outstanding loans)] on that date before calculating the Alternate Payee's share. Additionally, under Options B, C, or D, the account balance on a valuation date will include both vested and unvested amounts. Under all Options, the amount awarded to the Alternate Payee shall be reduced to the extent it exceeds the Participant's vested account balance on the date of transfer (less outstanding loans).

7. The amount awarded to the Alternate Payee will be transferred to a Plan account in the Alternate Payee's name as soon as administratively practicable after the Plan Administrator makes a final determination that this Order is a QDRO. Distribution of the Alternate Payee's account shall be made payable, in the form and at the time chosen by the Alternate Payee, according to the terms of the Plan.

8. In the event the Plan inadvertently pays benefits to the Participant or Alternate Payee that were assigned to the other party pursuant to this Order, the receiving party shall immediately return the inadvertent payment to the Plan, unless otherwise directed by the Plan Administrator.

9. If the Alternate Payee dies before receiving distribution of the Alternate Payee's entire account under the Plan, the remaining account balance 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.

[Note: To designate a beneficiary, Alternate Payees must use the form approved by the Plan Administrator. Alternate Payees may not designate a beneficiary through a QDRO.]

10. The Alternate Payee's account shall be unaffected by the Participant's death. If the parties have divorced, the Alternate Payee will not be the beneficiary on the remaining share of the Participant's account (after taking out the Alternate Payee's share) unless the Alternate Payee is designated as such on a beneficiary designation form filed by the Participant after the date of divorce.

PAYMENT OF ATTORNEY'S FEES AND COSTS INCURRED BY PLAN

11. The reasonable attorney's 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.

LIMITATIONS

12. Nothing contained in this Order shall be construed to require the Plan provide any type or form of benefit or any option not otherwise provided under the Plan, provide increased benefits, or 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 to be a QDRO.

13. This Order is to be construed in accordance with the Plan and the Plan's Procedures for Processing Domestic Relations Orders; any ambiguity in the Order will be resolved in accordance with the Plan and the Procedures.

JURISDICTION RETAINED

14. 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.

Date

Participant

Date

Attorney for Participant

Date

Alternate Payee

Date

Attorney for Alternate Payee

ORDER

IT IS SO ORDERED:

Date

Signature of Judge

[Note: In accordance with federal law, the Plan Administrator must review and approve the court-signed and filed Order before it can be given effect by the Plan.]