STATE OF SOUTH DAKOTA } IN CIRCUIT COURT
} **SS.**
COUNTY OF _____ } _____ JUDICIAL CIRCUIT

_____, DIV _____
Plaintiff,

VS.

_____, **QUALIFIED DOMESTIC RELATIONS ORDER For Indisvidual Retirment Account (IRA)**

Defendant

SAMPLE

AND NOW, THIS _____ day of (_____), it appears to the Court as follows:

1. The parties hereto were husband and wife, seek this Order in conjunction with a final decree of dissolution of marriage dated (_____) in that action pending in this Court at the above number.

2. Participant (_____), Social Security Number (_____), hereinafter referred to as "Participant", has the following IRAs at _____ Trust Company, _____ (each an "Existing IRA"):

[list account numbers]

_____

Participant's current and last known mailing address is _____ and daytime phone number is _____.

3. The Participant's spouse (hereinafter "Alternate Payee") is _____ whose current and last known mailing address is _____. The Alternate Payee's Social Security Number is _____, date of birth is _____, and daytime phone number is _____.

4. To accommodate the marital/community property distribution between the parties IT IS ORDERED, ADJUDICATED AND DECREED AS FOLLOWS:

A. That the Existing IRAs are marital property:

B. Upon finalization of this Order and pursuant to the terms of said Existing IRA, the current values as of the valuation date of the Existing IRA for the Marital Portion defined below shall be awarded as the Alternate Payee's sole and exclusive property to be established as an IRA for the benefit of Alternate Payee (the "Alternate Payee IRA"):