

IN THE CIRCUIT COURT OF THE TWELFTH JUDICIAL CIRCUIT
IN AND FOR SARASOTA COUNTY, FLORIDA

IN RE: THE MARRIAGE OF

KEITH R. MAISEL,

Petitioner/Husband,

and

THERESA MAISEL,

Respondent/Wife.

Case No.: 2011 DR 000765 NC

KAREN E. RUSHKING
CLERK OF CIRCUIT COURT
SARASOTA COUNTY, FL

2013 MAR 22 PM 1:48

FILED FOR RECORD

AMENDED QUALIFIED DOMESTIC RELATIONS ORDER

IT IS HEREBY ORDERED AS FOLLOWS:

1. Status of Order

This order creates and recognizes the existence of an Alternate Payee's right to receive a portion of the Participant's benefits payable under an employer-sponsored *defined contribution* pension plan which is qualified under §501 of the Internal Revenue Code ("Code"). It is intended to constitute a Qualified Domestic Relations Order under §414(p) of the Code. This order is entered pursuant to the authority granted in Section 61.075 of the applicable domestic relations laws of the State of Florida.

2. Identification of Participant

Name of Participant: Keith R. Maisel

Address of Participant: 4768 Ringwood Meadows, Sarasota, Florida 34235

Social Security Number of Participant [REDACTED]

Date of Birth of Participant: July 21st, 1960

3. Identification of Alternate Payee

Name of Alternate Payee: Theresa K. Maisel

Address of Alternate Payee: 960 Tangled Oaks Drive, Sarasota, Florida 34232

Social Security Number of Alternate Payee [REDACTED]

Date of Birth of Alternate Payee: October 10th, 1960

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2012/3/24
DR: 08DSPT

4. **Identification of Plan**

Alternative 1: This order applies to benefits under the *Sarasota Board of County Commissioners 457(b) Deferred Compensation Plan* referred to herein as the "Plan", sponsored by the Sarasota Board of County Commissioners.

5. **Amount of Benefits to be Paid to the Alternate Payee**

This order hereby awards to the Alternate Payee \$94,548.00. The Alternate Payee's share of the accounts shall become the Alternate Payee's separate property as of the QDRO Date.

6. **Payment of Benefits to the Alternate Payee**

The Alternate Payee may elect to receive payments from the Plan of the benefits assigned to the Alternate Payee under this order in any form in which such benefits may be paid under the Plan to the Participant (other in the form of a joint and survivor annuity with respect to the Alternate Payee and his or her subsequent spouse), but only if the form elected complies with the minimum distribution requirements of §401(a)(9) of the Internal Revenue Code. Payments to the Alternate Payee pursuant to this order shall commence on any date elected by the Alternate Payee pursuant to the terms of the Plan, but not earlier than the Participant's earliest retirement age (or such earlier date as allowed under the terms of the Plan), and not later than the earlier of (A) the date the Participant would be required to commence benefits under the terms of the Plan or (B) the latest date permitted by §401(a)(9) of the Internal Revenue Code. For purposes of this order, the Participant's earliest retirement age shall be the earlier of (i) the date on which the Participant is entitled to a distribution under the Plan, or (ii) the later of (a) the date the Participant attains age 50, or (b) the earliest date on which the Participant could begin receiving benefits under the Plan if the Participant separated from service.

7. Treatment of Alternate Payee as Participant's Spouse

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.

8. Limitations

This order shall not be construed to require the Plan, the Plan administrator, or any Plan fiduciary to:

- (a) Make any payment or take any action that is inconsistent with any federal law, rule, regulation or applicable judicial decision;
- (b) Provide any type or form of benefit or any option which is not otherwise provided under the terms of the Plan;
- (c) Provide the Alternate Payee with a joint and survivor annuity for the Alternate Payee's life and then for the life of a survivor of the Alternate Payee who is the Alternate Payee's subsequent spouse;
- (d) Provide total benefits having a greater actuarial value, as pursuant to the terms of the Plan, than would have been payable in the absence of this order; and
- (e) Pay benefits to the Alternate Payee that are required to be paid to another alternate payee under another order previously determined to be a qualified domestic relations order.

9. Taxes

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

10. Constructive Receipt

In the event the Plan trustee inadvertently pays to the Participant any benefits that are assigned to the Alternate Payee pursuant to the terms of this order, the Participant shall immediately reimburse the Alternate Payee within ten (10) days of such payments.

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11. All correspondence concerning domestic relations orders pertaining to the Company's Plans should be directed to:

QDRO Administration
Nationwide Retirement Solutions
10 West Nationwide Blvd
Columbus Ohio 43215
1-877-677-3678 (p)
1-877-677-4329 (f)

Done and Ordered in Chambers, Sarasota County, Florida this 22 day of
March, 2013.


DEBRA JOHNS RIVA
CIRCUIT JUDGE