

# QILDRO

Qualified Illinois Domestic Relations Orders:  
Information for TRS Members in Divorce Proceedings



TEACHERS' RETIREMENT SYSTEM  
OF THE STATE OF ILLINOIS

# QILDRO Mailing Checklist

## Please read this important information:

Your mailing to TRS **will be returned unprocessed** unless **all** of the following are enclosed:

- ☐ **Certified** copy of QILDRO or Calculation Order submitted<sup>1</sup>
- ☐ **\$50 check** payable to Teachers' Retirement System for each QILDRO submitted<sup>2</sup>
- ☐ **\$50 check** payable to Teachers' Retirement System for each Calculation Order submitted<sup>2</sup>
- ☐ Completed **Consent to Issuance of QILDRO** form<sup>3</sup>
- ☐ Completed **Notice of Confidential Information Within Court Filing SSN** form<sup>4</sup>

*Do not enclose Judgment of Dissolution or marital settlement agreement. It will be discarded without review.*

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- 1 Plain or file-stamped copies are not accepted.
  - 2 A new filing fee is required for each submission to TRS.
  - 3 Consent form not required if TRS membership started on or after July 1, 1999.
  - 4 SSN form not required if full SSNs are listed on page 1 of the QILDRO or Calculation Order submitted.



**To expedite processing, please direct your mailing to the attention of TRS Office of Legal Counsel.**

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## Foreword

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This publication provides general information about Qualified Illinois Domestic Relations Orders, or QILDROs. This publication and the required forms are available online at <https://www.trsil.org>.

QILDROs are issued in accordance with Illinois state law, Article 1, Section 119 of the Illinois Pension Code, 40 ILCS 5/1-119. TRS has administrative rules that explain our procedures for QILDROs, Illinois Administrative Code, Title 80, Subtitle D, Section 1650, Subpart M. The Pension Code and the Administrative Code are available on the General Assembly website. Links are provided on the TRS website.

The TRS Office of Legal Counsel is available to provide information about QILDROs. However, TRS attorneys and staff do not testify in divorce proceedings or provide legal, financial, or other professional advice.

If this information conflicts with applicable law or administrative rules, the law and administrative rules prevail.



This subject matter may be of considerable financial and legal significance. **It is strongly recommended that you obtain competent legal and financial advice and other expert assistance as needed.**

## Time Line

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Observe the following time line when considering TRS benefits in divorce proceedings.

As you are considering divorce:	Obtain the TRS QILDRO publication from our website at <a href="https://www.trsil.org">https://www.trsil.org</a> . Paper copies are available upon request.
45 days before needed:	Request a statement of benefit information for divorce by calling the Member Services Department at 877-927-5877 (877-9-ASK-TRS).
After court date:	<p>Send to TRS Office of Legal Counsel:</p> <ol style="list-style-type: none"><li>1. Certified copy of QILDRO</li><li>2. \$50 processing fee</li><li>3. Member's signed consent form (pre-07/01/1999 members)</li><li>4. Notice of Confidential Information Within Court Filing form (if SSNs not shown on QILDRO)</li></ol>
Within 45 days after TRS receives QILDRO:	TRS sends notice regarding validity of QILDRO. If QILDRO is valid and uses percentages, TRS will also provide a statement of benefit information for divorce.
Within 45 days after member's retirement is complete:	If TRS has a valid percentage QILDRO on file, TRS will provide a statement of benefit information for divorce.
When member retires or when benefit or refund becomes payable:	<p>Send to TRS Office of Legal Counsel (for percentage QILDROs):</p> <ol style="list-style-type: none"><li>1. Certified copy of Calculation Order</li><li>2. \$50 processing fee</li><li>3. Notice of Confidential Information Within Court Filing form (if SSNs not shown on Calculation Order)</li></ol>
Within 45 days after TRS receives Calculation Order:	TRS sends notice regarding validity of Calculation Order.
When TRS receives notice of member's death:	If percentage QILDRO allocates lump-sum death benefit to alternate payee, TRS will provide death benefit information.



## TRS Benefits and Divorce

### Division of benefits

TRS benefits may be a marital asset. Your personal attorney should advise you about whether a former spouse is entitled to any of your TRS benefits and the proper division of those benefits under Illinois law. TRS cannot tell you how to divide those benefits or provide legal or other advice about your divorce.

### What is a QILDRO?

“QILDRO” is an acronym for **Qualified Illinois Domestic Relations Order** (pronounced kwil-dro). A QILDRO is a **court order** issued by an Illinois court that requires an Illinois public retirement system, such as TRS, to pay an alternate payee a designated portion of a TRS member’s retirement benefit, certain refunds, or lump-sum death benefit.

Even if TRS has a valid QILDRO on file, payment cannot be accelerated to pay an alternate payee before the TRS member is paid. An alternate payee will only receive payment if and when the TRS member receives payment. An alternate payee will never receive more or different benefits than the TRS member is eligible to receive.

The divorcing couple and their attorneys decide how to complete the QILDRO and Calculation Order. TRS cannot help you make these decisions, perform any calculations for you, or tell you whether the numbers in the QILDRO or Calculation Order are accurate or consistent with what was decided in the divorce.

TRS may only pay benefits to a former spouse according to a QILDRO. TRS cannot pay benefits based on a QDRO, judgment of dissolution, or marital settlement agreement.

### Who is an alternate payee?

An alternate payee is typically an ex-spouse, but may be a current spouse, child, or other dependent of the member. Whenever the term “spouse” is used in this publication, “civil union partner” also applies.

### Issues to consider

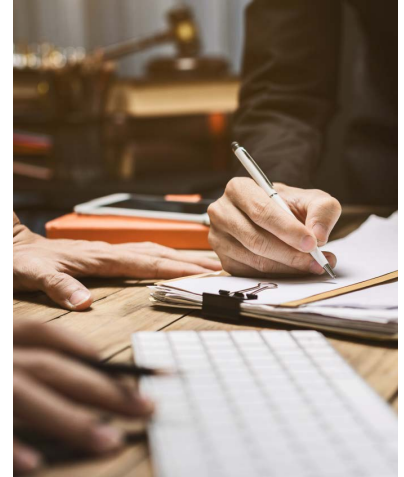
The QILDRO allows several methods to allocate the alternate payee share. The divorcing couple, with advice from their attorneys and financial advisors, should consider the following:

- What will the QILDRO allocate to the alternate payee: retirement benefit, partial refund, termination refund or lump-sum retirement benefit, or lump-sum death benefit? The QILDRO may apply to any or all, depending on what is decided in the divorce.
- Which method will be used to designate the alternate payee’s share: dollar amount, percentage of the marital portion, or percentage as of the retirement date?
- Will monthly QILDRO payments continue until death, or will the QILDRO terminate after a specified number of payments?
- For percentage QILDROs, who will be responsible for obtaining the Calculation Order and sending it to TRS?

### What is a Calculation Order?

The QILDRO Calculation Court Order (Calculation Order) is a **court order** issued by an Illinois court that tells TRS the amount of the benefit or refund to pay the alternate payee where the QILDRO uses percentages.

The Calculation Order is a separate court order from the QILDRO. TRS must receive a Calculation Order before the alternate payee may be paid on a percentage QILDRO. The Calculation Order may be submitted with the QILDRO, or later when the amount of the affected benefit or refund is known. This two-step process may be useful when divorce occurs before the member retires.



## What benefits may be paid through a QILDRO?

An alternate payee may only receive the following:

- Retirement benefits
- Termination refund/lump-sum retirement benefit (including Accelerated Pension Benefit [APB] payments)
- Certain “partial refunds” (including Accelerated Annual Increase [AAI] payments)
- Lump-sum death benefit

The QILDRO may allocate portions of one, several, or all of these benefits and refunds to the alternate payee. For more information about TRS benefits, see the *Tier I Member Guide* or *Tier II Member Guide* available on the TRS website.

Tier I applies to members who first contributed to a TRS-covered position **prior to Jan. 1, 2011**, or have any previous service credit with TRS or a reciprocal pension system prior to 2011, even if they left TRS or a reciprocal pension system at any time and then returned to a TRS-covered position.

Tier II applies to members who first contributed to a position covered by TRS **on or after Jan. 1, 2011** and do not have any previous service credit in a pension system that has reciprocal rights with TRS.

## What is a partial refund?

The QILDRO allows the alternate payee to receive a designated portion of the following partial refunds that a member may receive:

- Refund of survivor benefit contributions payable to a member before death, if the member does not have any dependent beneficiaries
- Refund of retirement contributions for service credit exceeding 34 years after July 1, 1998, if the Tier I member did not elect a 2.2 upgrade of pre-July 1, 1998 service credit
- Certain upgrade cost refunds payable to a Tier I member who elected a 2.2 upgrade of pre-July 1, 1998 service credit
- Refund of contributions for excess optional service

- Refund of an Early Retirement Option (ERO) contribution payable to a Tier I member who did not retire under the provisions of ERO
- Accelerated Annual Increase (AAI) buyout payment if the alternate payee is eligible to share in the AAI buyout payment and the alternate payee has consented to the AAI buyout election.

The amount an alternate payee may possibly receive from all partial refunds will never exceed what is provided in the QILDRO.

## What benefits are not payable through a QILDRO?

Monthly survivor benefits, disability benefits, and health insurance cannot be reached through a QILDRO. A QILDRO does not make a former spouse eligible to participate in a TRS member’s insurance.

## What is the consent requirement?

If TRS membership started before the QILDRO law took effect on July 1, 1999, the member’s signed consent form must accompany the QILDRO. The consent form is available on the TRS website along with the other QILDRO forms. The consent form must be signed by the member. No one else may sign or compel signature. There is no consent requirement if TRS membership started on or after July 1, 1999.

## What about Social Security numbers?

The law requires Social Security numbers (SSNs) in QILDROs and Calculation Orders for tax reporting obligations associated with payment of benefits and refunds. TRS understands identity protection concerns and has policies and procedures in place to protect your SSN. If complete SSNs are not shown on the court order, SSNs must be provided to TRS on an accompanying Notice of Confidential Information Within Court Filing form. The SSN form is available on the TRS website along with the other QILDRO forms. The SSN form is not needed if complete SSNs are included on the face of the court order.

## What about death benefits?

Death benefits are paid according to the most recent beneficiary designation on file with TRS at the time of death irrespective of what the judgment

of dissolution may state. When you divorce, review your beneficiary designation on file with TRS and make any desired changes to ensure that death benefits will be paid to your intended beneficiaries. To change your beneficiary designation, you must complete and file a new beneficiary designation form with TRS. The form is available on the TRS website, <https://www.trsil.org>, or by calling TRS at 877-927-5877 (877-9-ASK-TRS).

The QILDRO law allows an alternate payee to receive a share of any lump-sum death benefit payable upon a TRS member's death. However, monthly survivor benefits are never payable through a QILDRO. Here are some things to keep in mind when considering TRS death benefits in divorce:

- TRS does not provide an automatic spousal death benefit. The member's current spouse will not receive any death benefit from TRS unless designated by the member as a beneficiary.
- The member's former spouse will not receive any death benefit from TRS unless named by the member as a beneficiary or the QILDRO allocates a share of the lump-sum death benefit to the alternate payee.
- A former spouse is never eligible to receive monthly survivor benefits, even if named as beneficiary or alternate payee in the QILDRO. Only a lump-sum death benefit may be paid to a former spouse.
- If an ex-spouse is named on the TRS beneficiary designation form, none of the other designated dependent beneficiaries (e.g., current spouse or minor children) will be eligible to receive monthly survivor benefits. You may wish to discuss the potential impact on dependent beneficiaries with your personal attorney.
- A dependent beneficiary will have the option of a lump-sum or monthly annuity. Lump-sum death benefits payable to the QILDRO alternate payee could be reduced to \$1,000 based on the option elected by a dependent beneficiary.
- A TRS member has a statutory right to name any person or entity as a beneficiary and to change the beneficiary designation at any time. TRS

cannot compel or prevent the member from naming anyone they want as a beneficiary.

### **What about disability benefits?**

TRS disability benefits are not payable to an alternate payee through a QILDRO. If a TRS member is receiving disability and transfers to an age retirement annuity, a valid QILDRO on file with TRS will be implemented once the member begins receiving age retirement annuity payments.

### **What about health insurance benefits?**

TRS does not provide health insurance benefits. A QILDRO does not provide any insurance coverage or make an alternate payee eligible to participate in the member's insurance.

### **What about past or out-of-state divorces?**

Please seek advice from your personal attorney about obtaining a QILDRO based on a past divorce.

Courts in other states do not have statutory authority or jurisdiction to issue QILDROs. However, an Illinois court may be asked to enter a QILDRO based on your out-of-state divorce. Please seek advice from your personal attorney if you were divorced in a state other than Illinois and you wish to obtain a QILDRO.

### **TRS does not honor QDROs**

TRS does not honor QDROs. QDROs are issued under the Employee Retirement Income Security Act of 1974 (ERISA), which does not apply to TRS. A QILDRO is the only way that TRS may pay a former spouse any part of your TRS benefits.

### **What about the buyout programs?**

If a member elects either the Accelerated Annual Increase (AAI) or the Accelerated Pension Benefit (APB) Buyout Program and a valid QILDRO is on file with TRS when the member's buyout election is received, TRS will send detailed information to the affected alternate payee. The buyout election is prohibited unless the alternate payee provides written consent to the member's election on the form prescribed by TRS. For detailed information, please refer to TRS Administrative Rule, 80 Ill. Admin. Code Section 1650.3330, QILDRO Administration with Buyout Programs.



## Benefit Information for Divorce

To help the parties value the benefit for divorce purposes, TRS provides a statement of benefit information for divorce. The statement provides all information required by the QILDRO law. **Benefit estimates prepared for other purposes should not be relied on for divorce.**

The Benefit Information for Divorce statement shows the total, actual career record on our database at the time of preparation, assuming the earliest age at which the member could receive a nondiscounted annuity. The statement includes a monthly annuity estimate and other information required by the QILDRO law. The statement is through June 30 of the last completed school year recorded on our database. Due to the annual reporting cycle for TRS-covered employers, TRS cannot provide information to a date other than June 30.

The Benefit Information for Divorce statement does not assume potential future events such as early or reciprocal retirement, additional service credit, future salary increases, or statutory changes. TRS does not provide hypothetical estimates assuming a past retirement date that did not occur or other facts different than the actual retirement record. TRS does not provide actuarial opinions as to present market value of a member's benefits or other interests. TRS does not calculate the marital portion of the benefit.

Once you receive a Benefit Information for Divorce statement from TRS, share it with your personal attorney and financial advisors so they may advise you and perform any additional calculations to complete the QILDRO and Calculation Order in accordance with your dissolution documents. TRS cannot provide this assistance for you.

### In response to subpoena or member's request

The Benefit Information for Divorce statement is provided to members in response to their request. The statement is only provided to spouses (current and former) and third parties (including attorneys), in response to a subpoena or with the member's



written authorization. Contact the Member Services Department at 877-927-5877 (877-9-ASK-TRS) to request the Benefit Information for Divorce statement.

Please plan ahead and request the information at least 30 to 45 days before it is needed. **TRS is unable to accommodate "rush" requests for imminent court dates.**

### When TRS receives a percentage QILDRO

When TRS receives a valid QILDRO that uses a percentage method of allocating retirement benefits to the alternate payee, TRS provides the following information:

#### Prior to retirement

- School year of initial TRS membership
- Amount of permissive and regular service credit
- Non-reduced monthly retirement benefit estimate
- Earliest date when non-reduced monthly retirement benefit will become payable
- Permissive service credit purchased
- 2.2 upgrade information (Tier I members only)
- Refund upon termination of employment
- Partial member's refunds paid or payable
- Lump-sum death benefit amount
- Whether member has filed a retirement application
- Intended retirement date, if member has filed retirement application

**After retirement**

- Effective date of retirement (date retirement benefits commence)
- Amount of permissive and regular service credit
- Actual monthly retirement benefit
- Partial member's refunds paid or payable
- Lump-sum death benefit amount

**At retirement**

- Effective date of retirement (date retirement benefits commence)
- Amount of permissive and regular service credit
- Actual monthly retirement benefit
- Partial member's refunds paid or payable

- Lump-sum death benefit amount
- If percentage QILDRO is on file with TRS but no Calculation Order has been received, TRS will notify that Calculation Order is needed to implement the QILDRO

**When TRS receives a Calculation Order**

- Notify of receipt
- Notify if no underlying QILDRO on file with TRS
- Notify if underlying QILDRO does not clearly indicate amount payable

**At notice of member's death**

- Lump-sum death benefit amount
- Only provided if QILDRO allocates share of lump-sum death benefit to alternate payee

## Completing the QILDRO

The QILDRO form is obtained from the TRS website, <https://www.trsil.org>. The form is designed to be filled in online and printed, and must not be retyped. No language may be added to or deleted from the form. Be sure to keep a copy of your QILDRO. If you submit a Calculation Order at a later date, you will need the underlying QILDRO to prepare the Calculation Order. TRS cannot complete the QILDRO for you.

Section IX of the QILDRO form is the **marital portion benefit calculation formula**. Reviewing Section IX of the QILDRO form may be instructive as you determine a method of calculating the marital value of the pension benefit. Be sure to complete all options. If you complete Section IX, you must provide both a date of marriage and date of divorce. The following chart helps you decide whether to complete Section IX.

### Regular and permissive service

If you are completing Section IX, “regular service” means service credit **earned** by the member



and also includes repayment of refunded service. “Permissive service” means service credit **purchased** by the TRS member and also includes unused vacation and unused sick leave that is used to calculate the member’s retirement benefit. Section IX also provides a selection for “other.” **This selection is not recommended.** All TRS service credit is either regular or permissive. There is no “other” service credit category for TRS members.

## Completing the Calculation Order

The Calculation Order form is obtained from the TRS website, <https://www.trsil.org>. The form is designed to be filled in online and printed, and must not be retyped. No language may be added to or deleted from the form. The Calculation Order must be based on an underlying QILDRO between the same TRS member and alternate payee. You will need a copy of the underlying QILDRO to complete the Calculation Order. TRS cannot complete the Calculation Order for you.

The Calculation Order provides the dollar amounts that TRS needs to implement a percentage QILDRO. A Calculation Order is not needed for dollar amounts in the underlying QILDRO. The Calculation Order is only required for those portions of the QILDRO that use a percentage.

Be sure to complete the sections in the Calculation Order that correspond with the sections completed in the QILDRO. If the Calculation Order does not match the QILDRO, it will be invalid.

If desired, separate Calculation Orders may be submitted at different times for different percentages in the QILDRO. But remember, TRS cannot pay an alternate payee an affected benefit or refund designated as a percentage in the QILDRO until the retirement system receives a Calculation Order corresponding to that percentage.

Please refer to the chart below when completing the Calculation Order to correspond with the QILDRO.

## QILDRO and Calculation Order Coordination Chart

If you completed QILDRO Section	Complete marital portion benefit calculation formula QILDRO Section IX	Complete corresponding section in Calculation Order
III.A.1	No	No
III.A.2	Yes	3(a)
III.A.3	No	4(A)
V.A.1	No	No
V.A.2	Yes	3(b)
V.A.3	No	4(B)
VI.A.1	No	No
VI.A.2	Yes	3(c)
VI.A.3	No	4(C)
VII.A.1	No	No
VII.A.2	Yes	3(d)
VII.A.3	No	4(D)

### QILDRO Section III: monthly retirement benefit

A.1: dollar amount

A.2: percentage of marital portion

A.3: percentage as of retirement date

### QILDRO Section V: termination refund or lump-sum retirement benefit

A1: dollar amount

A2: percentage of marital portion

A3: percentage as of retirement date

### QILDRO Section VI: partial refund

A1: dollar amount

A2: percentage of marital portion

A3: percentage as of retirement date

### QILDRO Section VII: lump-sum death benefit

A1: dollar amount

A2: percentage of marital portion

A3: percentage as of retirement date

## Filing Procedure

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### Where to send

QILDROs and Calculation Orders should be sent to:

Teachers' Retirement System  
of the State of Illinois  
**Attn: Office of Legal Counsel**  
2815 West Washington Street  
P.O. Box 19253  
Springfield, IL 62794-9253

### What to send

- **Certified** copy of QILDRO or Calculation Order
- \$50 check payable to Teachers' Retirement System for each court order (\$100 if QILDRO and Calculation Order are submitted together)
- Completed Consent to Issuance of QILDRO (pre-07/01/1999 service)
- Completed Notice of Confidential Information within Court Filing (unless full SSNs are shown on court order)

Other documents such as judgment of dissolution or settlement are not needed or reviewed and **should not** be sent to TRS. They will be discarded.

### Processing fees

Each court order submitted to TRS requires an accompanying \$50 non-refundable processing fee, by check payable to the Teachers' Retirement System. **A new \$50 fee is required with each new or amended court order (separate fees for each QILDRO and Calculation Order) submitted to TRS.** If a QILDRO and Calculation Order are submitted together, the required processing fee is \$100. The QILDRO or Calculation Order is invalid until the fee is received.



### Certified copy required

Remember to send TRS a **certified** copy of the court order. A certified copy bears the clerk of court's seal or stamp certifying the document as a true and correct copy of the original document. A faxed, emailed, plain, or file-stamped copy will be rejected.

### Notice from TRS

The member, alternate payee, and attorney(s) of whom TRS is aware receive a notice within 45 days after TRS received the order indicating whether the order is valid and other pertinent information. If invalid, the notice specifies the reasons.

**No QILDRO or Calculation Order is valid until all deficiencies have been corrected.**



## Implementing the QILDRO

The QILDRO is placed in the member's record. When an affected benefit or refund becomes payable, TRS sends notice to the alternate payee at the last reported address on file with TRS. **Before TRS can begin processing payment, the alternate payee must return an address verification and withholding election form.**

### What if TRS has not received a Calculation Order?

For percentage QILDROs, TRS must receive a Calculation Order to pay the alternate payee. The member, alternate payee, and attorney(s) of whom TRS is aware will receive benefit information from TRS when an affected benefit or refund becomes payable. This information may be helpful in preparing the Calculation Order.

When preparing a percentage QILDRO, decide who will be responsible for obtaining the Calculation Order and sending a certified copy to TRS.

**Remember, the alternate payee will not receive payment from TRS based on a QILDRO percentage until a Calculation Order is received for that percentage.**

### Monthly retirement benefit

When a retirement benefit subject to a percentage QILDRO becomes payable and no Calculation Order has been received, TRS will hold the alternate payee's anticipated payment and begin paying the member's monthly retirement benefit, less the amount held for the alternate payee. After the Calculation Order is received, TRS will adjust the amounts to agree with the Calculation Order and begin paying the alternate payee. If TRS cannot determine an anticipated payment based on the QILDRO, payments to the member and the alternate payee will be held until the Calculation Order is received.



### Refund or lump-sum death benefit

When a refund or lump-sum death benefit subject to a percentage QILDRO becomes payable and no Calculation Order has been received, TRS will hold the affected refund or death benefit until the Calculation Order is received.

### What if the alternate payee is missing?

It is the alternate payee's responsibility to maintain a current mailing address on file with TRS to receive payment. TRS will not search for a missing alternate payee, other than sending notice to the last address reported to TRS. If the alternate payee's location is unknown when a benefit or refund becomes payable, funds otherwise payable to the alternate payee may become payable to the member under certain circumstances.

### Buyout elections

If a member elects to participate in a buyout program, the buyout election cannot be implemented unless an affected alternate payee consents in writing to the election on the form prescribed by TRS. The QILDRO on file when TRS receives the alternate payee's consent to the buyout election will be implemented. Parties should return to court for an amended QILDRO if desired *before* sending the alternate payee buyout consent.

## Effective Date of QILDRO

QILDROs cannot be implemented retroactively. The QILDRO takes effect with the first affected payment that occurs at least 30 days after TRS received a valid QILDRO. TRS annuity payments are disbursed on the first of each month for the prior month. Generally, expect about a three-month period from the date TRS receives a valid QILDRO, and Calculation Order if required, until the alternate payee begins to receive monthly payments from TRS. During this interim period, the couple must make arrangements between themselves if the divorce obligates the TRS member to pay a portion of the monthly retirement benefit to the former spouse.

### What happens when a valid QILDRO is implemented?

The Claims Department mails a benefit adjustment letter to the member when a QILDRO claim is set

up. Before TRS can begin paying the alternate payee, the alternate payee must complete and return the address confirmation/withholding election form to TRS. This form will be mailed by the Claims Department to the last reported address on file for the alternate payee. Failure to return this form as soon as possible will delay payment.

### When will the alternate payee start receiving QILDRO payments?

If the member is not yet retired when TRS receives the QILDRO, the alternate payee and member will start receiving payments at the same time (unless TRS is waiting for a Calculation Order). When the member is already receiving retirement benefits, the first payment date will vary with the date TRS receives the QILDRO. Here are some examples:

#### Example 1:

QILDRO received: April 6  
Count 30 days: May 6

First day of the next month: June 1  
First payment: July 1 (for June)

April							May						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4						1	2
5	6	7	8	9	10	11	3	4	5	6	7	8	9
12	13	14	15	16	17	18	10	11	12	13	14	15	16
19	20	21	22	23	24	25	17	18	19	20	21	22	23
26	27	28	29	30			24	25	26	27	28	29	30
							31						

June							July						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6				1	2	3	4
7	8	9	10	11	12	13	5	6	7	8	9	10	11
14	15	16	17	18	19	20	12	13	14	15	16	17	18
21	22	23	24	25	26	27	19	20	21	22	23	24	25
28	29	30					26	27	28	29	30	31	

#### Example 2:

QILDRO received: August 1  
Count 30 days: August 31

First day of the next month: Sept. 1  
First payment: Oct. 1 (for Sept.)

August						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

September							October						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5				1	2	3	
6	7	8	9	10	11	12	4	5	6	7	8	9	10
13	14	15	16	17	18	19	11	12	13	14	15	16	17
20	21	22	23	24	25	26	18	19	20	21	22	23	24
27	28	29	30				25	26	27	28	29	30	31

### Example 3:

QILDRO received:  
Count 30 days:

Feb. 1  
March 3

First day of the next month:  
First payment:

April 1  
May 1 (for April)

February							March							April							May						
Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa	Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7	1	2	3	4	5	6	7				1	2	3	4						1	2
8	9	10	11	12	13	14	8	9	10	11	12	13	14	5	6	7	8	9	10	11	3	4	5	6	7	8	9
15	16	17	18	19	20	21	15	16	17	18	19	20	21	12	13	14	15	16	17	18	10	11	12	13	14	15	16
22	23	24	25	26	27	28	22	23	24	25	26	27	28	19	20	21	22	23	24	25	17	18	19	20	21	22	23
							29	30	31					26	27	28	29	30			24	25	26	27	28	29	30



## Expiration of QILDRO

A QILDRO ends when the member or alternate payee dies, or earlier if the QILDRO specifies a set number of payments. A QILDRO also ends when the member receives a refund that terminates participation in TRS. A QILDRO may also be terminated by a valid court order expressly terminating the QILDRO.

## Amended Orders

Amended orders cannot be implemented retroactively. An amended QILDRO or Calculation Order entered by the court should be sent to TRS in the same manner as the original order. A **certified** copy of the amended order is required, **accompanied by a \$50 processing fee for each amended order submitted to TRS.**

## Form Samples

Please use the forms (PDF) designed to be filled in online and printed from the TRS website, <https://www.trsil.org>. Following are samples of the required forms.

Do not use or retype these forms. Fillable forms are available on our website at [www.trsil.org](http://www.trsil.org).

IN THE CIRCUIT COURT \_\_\_\_\_

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\_\_\_\_\_

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No. \_\_\_\_\_

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**QUALIFIED ILLINOIS DOMESTIC RELATIONS ORDER**

THIS CAUSE coming before the Court for the purpose of the entry of a Qualified Illinois Domestic Relations Order under the provisions of Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119), the Court having jurisdiction over the parties and the subject matter hereof; the Court finding that one of the parties to this proceeding is a member of a retirement system subject to Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119), this Order is entered to implement a division of that party's interest in the retirement system; and the Court being fully advised;

IT IS HEREBY ORDERED AS FOLLOWS:

- I. The definitions and other provisions of Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119) are adopted by reference and made a part of this Order.
- II. Identification of Retirement System and parties:

**Retirement system:** Teachers' Retirement System of the State of Illinois. Attn: Office of Legal Counsel  
(Name)

2815 West Washington, P.O. Box 19253, Springfield, Illinois 62794-9253  
(Address)

**Member:** \_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Social Security number)

**Alternate payee:** \_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Social Security number)

Please mouse+click to CHECK ONE.

The alternate payee is the member's (Check one):

☐ current or former spouse ☐ current or former civil union partner ☐ child or other dependent

\_\_\_\_\_  
(Member's name)



Page 1 of 5

III. **Monthly Retirement Benefit.** The Retirement System shall pay the indicated amounts of the member's retirement benefits to the alternate payee under the following terms and conditions:

(A) The Retirement System shall pay the alternate payee pursuant to one of the following methods **(Complete the ONE option that applies)**:

- (1) \$\_\_\_\_\_ per month; or  
(enter amount)
- (2) \_\_\_\_\_% per month of the marital portion of said benefit with the marital portion defined using the  
(enter percentage)  
formula in Section IX; or
- (3) \_\_\_\_\_% per month of the gross amount of said benefit calculated as of the date the **(Check one)**:  
(enter percentage)  
☐ member's ☐ alternate payee's benefit commences. *(Check alternate payee only if the alternate payee will commence benefits after the member commences benefits, e.g. if the member is receiving retirement benefits at the time this Order is entered.)*

Please mouse+click  
to CHECK ONE.

(B) If the member's retirement benefit has already commenced, payments to the alternate payee shall commence either **(Check/complete the ONE option that applies)**:

Please mouse+click  
to CHECK ONE.

- (1) ☐ as soon as administratively possible upon this order being received and accepted by the Retirement System; or  
*(Enter any benefit payment date that will occur at least 30 days after the date the retirement system receives a valid QILDRO, but ONLY if payment to the alternate payee is to be delayed to some future date; otherwise, check item (1) above.)*
- (2) ☐ on the date of \_\_\_\_\_

(C) If the member's retirement benefit has not yet commenced, payments to the alternate payee shall commence as of the date the member's retirement benefit commences.

(D) Payments to the alternate payee under this Section III shall terminate **(Check/complete the ONE option that applies)**:

Please mouse+click  
to CHECK ONE.

- (1) ☐ upon the death of the member or the death of the alternate payee, whichever is the first to occur;  
or
- (2) ☐ after \_\_\_\_\_ payments are made to the alternate payee or upon the death of the member or  
(enter any set number)  
the death of the alternate payee, whichever is the first to occur.

IV. **Post-retirement Increases.** If the member's retirement benefits are subject to annual post-retirement increases, the alternate payee's share of said benefits **(check one)** ☐ shall ☐ shall not be recalculated or increased annually to include a proportionate share of the applicable annual increases.

Please mouse+click  
to CHECK ONE.

**Note: IV (Post-retirement Increases) MUST be filled in if III (Monthly Retirement Benefits) was filled in.**

V. **Termination Refund or Lump-sum Retirement Benefit.** The Retirement System shall pay to the alternate payee the indicated amounts of any refund upon termination or any lump sum retirement benefit that becomes payable to the member, under the following terms and conditions:

(A) The Retirement System shall pay the alternate payee pursuant to one of the following methods **(Complete the ONE option that applies)**:

- (1) \$\_\_\_\_\_ ; or  
(enter amount)
- (2) \_\_\_\_\_% of the marital portion of the refund or lump sum retirement benefit, with the marital  
(enter percentage)  
portion defined using the formula in Section IX; or
- (3) \_\_\_\_\_% of the gross amount of the refund or lump sum retirement benefit, calculated when  
(enter percentage)  
the member's refund or lump sum retirement benefit is paid.

**Note: Accelerated Pension Buyout (APB) payment is a termination refund. See p. 5 of the QILDRO publication for more information about buyout programs.**

\_\_\_\_\_  
(Member's name)





- (B) The amount payable to an alternate payee under Section V(A)(2) or V(A)(3) shall include any applicable interest that would otherwise be payable to the member under the rules of the Retirement System.
- (C) The alternate payee's share of the refund or lump sum retirement benefit under this Section V shall be paid when the member's refund or lump sum retirement benefit is paid.

VI. **Partial Refund.** The Retirement System shall pay to the alternate payee the indicated amounts of any partial refund that becomes payable to the member under the following terms and conditions:

- (A) The Retirement System shall pay the alternate payee pursuant to one of the following methods (**Complete the ONE option that applies**):

- (1) \$ \_\_\_\_\_ ; or  
(enter amount)
- (2) \_\_\_\_\_ % of the marital portion of said benefit, with the marital portion defined using the  
(enter percentage)  
formula in Section IX; or
- (3) \_\_\_\_\_ % of the gross amount of the benefit calculated when the member's refund is paid.  
(enter percentage)

Note: AAI buyout payment is a partial refund. See p. 5 of the QILDRO publication for more information about buyout programs.

- (B) The amount payable to an alternate payee under Section VI(A)(2) or VI(A)(3) shall include any applicable interest that would otherwise be payable to the member under the rules of the Retirement System.
- (C) The alternate payee's share of the refund under this Section VI shall be paid when the member's refund is paid.

VII. **Lump-sum Death Benefit.** The Retirement System shall pay to the alternate payee the indicated amounts of any death benefits that become payable to the member's death benefit beneficiaries or estate under the following terms and conditions:

- (A) To the extent and only to the extent required to effectuate this Section VII, the alternate payee shall be designated as and considered to be a beneficiary of the member at the time of the member's death and shall receive (**Complete ONE of the following options**):

- (1) \$ \_\_\_\_\_ ; or  
(enter amount)
- (2) \_\_\_\_\_ % of the marital portion of death benefits, with the marital portion defined using the  
(enter percentage)  
formula in Section IX; or
- (3) \_\_\_\_\_ % of the gross amount of death benefits calculated when said benefits become payable.  
(enter percentage)

- (B) The amount payable to an alternate payee under Section VII(A)(2) or VII(A)(3) shall include any applicable interest payable to the death benefit beneficiaries under the rules of the Retirement System.
- (C) The alternate payee's share of death benefits under this Section VII shall be paid as soon as administratively possible after the member's death.

VIII. If this Order indicates that the alternate payee is to receive a percentage of any retirement benefit or refund, upon receipt of the information required to be provided by the Retirement System under Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119), the calculations required shall be performed by the member, by the alternate payee, or by their designated representatives or designated experts. The results of the calculations shall be provided to the Retirement System via a QILDRO Calculation Court Order in accordance with Section 1-119 of the Illinois Pension Code.

IX. **Marital Portion Benefit Calculation Formula** (Option to calculate benefit in items III(A)(2), V(A)(2), VI(A)(2), and VII(A)(2) above). If in this Section "other" is circled in the definition of A, B, or C, then a supplemental order must be entered simultaneously with this QILDRO clarifying the intent of the parties or the Court as to that item.

\_\_\_\_\_  
(Member's name)



The supplemental order cannot require the Retirement System to take any action not permitted under Illinois law or the Retirement System's administrative rules. To the extent that the supplemental order does not conform to Illinois law or administrative rule, it shall not be binding upon the Retirement System.

- (1) The amount of the alternate payee's benefit shall be the result of  $(A/B) \times C \times D$  where:

Please mouse+click  
to CHECK ONE.

"A" equals the number of months of (Check only one)  
☐ regular ☐ regular plus permissive ☐ other  
service that the member accumulated in the Retirement System from the date of marriage \_\_\_\_\_  
(enter date MM/DD/YYYY)  
to the date of divorce \_\_\_\_\_. This number of months of service shall be calculated as  
(enter date MM/DD/YYYY)

whole months after receipt of information required from the Retirement System pursuant to Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119).

Please mouse+click  
to CHECK ONE.

"B" equals the number of months of (Check only one)  
☐ regular ☐ regular plus permissive ☐ other  
service that the member accumulated in the Retirement System from the time of initial membership in the Retirement System through the member's effective date of retirement. The number of months of service shall be calculated as whole months after receipt of information required from the Retirement System pursuant to Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119).

"C" equals the gross amount of:

Please mouse+click  
to CHECK ONE.

- (i) the member's monthly retirement benefit [Section III(A)] calculated as of the member's effective date of retirement, (Check only one)  
☐ including ☐ not including ☐ other  
permissive service, upgrades purchased, and other benefit formula enhancements;
- (ii) the member's refund payable upon termination or lump sum retirement benefit that becomes payable, including any payable interest [Section V(A)] calculated as of the time said refund becomes payable to the member;
- (iii) the member's partial refund, including any payable interest [Section VI(A)] calculated as of the time said partial refund becomes payable to the member; or
- (iv) the death benefit payable to the member's death benefit beneficiaries or estate, including any payable interest [Section VII(A)] calculated as of the time said benefit becomes payable to the member's beneficiary;

whichever are applicable pursuant to Section III, V, VI, or VII of this Order. These gross amounts shall be provided by the Retirement System pursuant to Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119).

"D" equals the percentage noted in Section III(A)(2), V(A)(2), VI(A)(2), or VII(A)(2), whichever are applicable.

- (2) The alternate payee's benefit under this Section IX shall be paid in accordance with all Sections of this Order that apply.

- X. In accordance with subsection (j) of Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119), so long as this QILDRO is in effect, the member may not elect a form of payment of the retirement benefit that has the effect of diminishing the amount of the payment to which the alternate payee is entitled, unless the alternate payee has consented to the election in writing, the consent has been notarized, and the consent has been filed with the Retirement System.

\_\_\_\_\_  
(Member's name)



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- XI. If the member began participating in the Retirement System before July 1, 1999, this Order shall not take effect unless accompanied by the written consent of the member as required under subsection (m) of Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119).
- XII. The Court retains jurisdiction over this matter for all of the following purposes:
- (1) To establish or maintain this Order as a Qualified Illinois Domestic Relations Order.
  - (2) To enter amended QILDROs and QILDRO Calculation Court Orders to conform to the parties' Marital Settlement Agreement or Agreement for Legal Separation ("Agreement"), to the parties' Judgment for Dissolution of Marriage or Judgment for Legal Separation ("Judgment"), to any modifications of the parties' Agreement or Judgment, or to any supplemental orders entered to clarify the parties' Agreement or Judgment.
  - (3) To enter supplemental orders to clarify the intent of the parties or the Court regarding the benefits allocated herein in accordance with the parties' Agreement or Judgment, with any modifications of the parties' Agreement or Judgment, or with any supplemental orders entered to clarify the parties' Agreement or Judgment. A supplemental order may not require the Retirement System to take any action not permitted under Illinois law or the Retirement System's administrative rules. To the extent that the supplemental order does not conform to Illinois law or administrative rule, it shall not be binding upon the Retirement System.

DATED: \_\_\_\_\_ SIGNED: \_\_\_\_\_  
(Judge's Signature)

Clear Form

***Certified copy required.***

\_\_\_\_\_  
(Member's name)



\_\_\_\_\_  
Page 5 of 5

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IN THE CIRCUIT COURT \_\_\_\_\_

\_\_\_\_\_

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No. \_\_\_\_\_

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**CONSENT TO ISSUANCE OF OILDRO**

Member's name: \_\_\_\_\_

Member's Social Security number: \_\_\_\_\_

Alternate payee's name: \_\_\_\_\_

Alternate payee's Social Security number: \_\_\_\_\_

I, \_\_\_\_\_, a member of the  
(Name of member)

**Teachers' Retirement System of the State of Illinois**, hereby irrevocably consent to the  
(Name of retirement system)

issuance of a Qualified Illinois Domestic Relations Order. I understand that under the Order,

certain benefits that would otherwise be payable to me, or to my death benefit beneficiaries or

estate, will instead be payable to \_\_\_\_\_. I  
(Name of alternate payee)

also understand that my right to elect certain forms of payment of my retirement benefit or

member's refund may be limited as a result of the Order.

DATED: \_\_\_\_\_ SIGNED: \_\_\_\_\_

*Original or certified copy required.*



Clear Form

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IN THE CIRCUIT COURT \_\_\_\_\_

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No. \_\_\_\_\_

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**QILDRO CALCULATION COURT ORDER**

THIS CAUSE coming before the Court for the purpose of the entry of a QILDRO Calculation Court Order under the provisions of Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119), the Court having jurisdiction over the parties and the subject matter hereof; the Court finding that a QILDRO has previously been entered in this matter, that the QILDRO has been received and accepted by the Retirement System, and that the QILDRO requires percentage calculations to allocate the alternate payee's share of the member's benefit or refund, the Court not having found that the QILDRO has become void or invalid, and the Court being fully advised;

IT IS HEREBY ORDERED AS FOLLOWS:

- (1) The definitions and other provisions of Section 1-119 of the Illinois Pension Code [40 ILCS 5/1-119] are adopted by reference and made a part of this Order.
- (2) Identification of Retirement System and parties:

**Retirement system:** Teachers' Retirement System of the State of Illinois Attn: Office of Legal Counsel  
(Name)

2815 West Washington, P.O. Box 19253, Springfield, Illinois 62794-9253  
(Address)

**Member:** \_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Social Security number)

**Alternate payee:** \_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Social Security number)

\_\_\_\_\_  
(Member's name)



\_\_\_\_\_  
Page 1 of 3



- (3) **Percentage of Marital Portion.** The following shall apply if and only if the QILDRO allocated benefits to the alternate payee in the specific Section noted. The Retirement System shall pay the amounts as directed below, but only if and when the benefits are payable pursuant to the QILDRO and Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119). Parties shall see QILDRO Section IX for the definitions of A, B, C and D as used below.

- (a) The alternate payee's benefit pursuant to QILDRO Section III(A)(2) (**monthly retirement benefit**) shall be calculated pursuant to Section IX of the QILDRO and paid as follows:

$$\left( \frac{\text{(Enter A)}}{\text{(Enter B)}} \right) \times \frac{\text{(Enter C)}}{\text{(Enter D)}} = \text{(Monthly Amount)}$$

- (b) The alternate payee's benefit pursuant to QILDRO Section V(A)(2) (**termination refund or lump-sum retirement benefit**) shall be calculated pursuant to Section IX of the QILDRO and paid as follows:

$$\left( \frac{\text{(Enter A)}}{\text{(Enter B)}} \right) \times \frac{\text{(Enter C)}}{\text{(Enter D)}} = \text{(Amount)}$$

- (c) The alternate payee's benefit pursuant to QILDRO Section VI(A)(2) (**partial refund**) shall be calculated pursuant to Section IX of the QILDRO and paid as follows:

$$\left( \frac{\text{(Enter A)}}{\text{(Enter B)}} \right) \times \frac{\text{(Enter C)}}{\text{(Enter D)}} = \text{(Amount)}$$

- (d) The alternate payee's benefit pursuant to QILDRO Section VII(A)(2) (**lump-sum death benefit**) shall be calculated pursuant to Section IX of the QILDRO and paid as follows:

$$\left( \frac{\text{(Enter A)}}{\text{(Enter B)}} \right) \times \frac{\text{(Enter C)}}{\text{(Enter D)}} = \text{(Amount)}$$

The Retirement System's sole obligation with respect to the equations in this paragraph (3) is to pay the amounts indicated as the result of the equations. The Retirement System shall have no obligation to review or verify the equations or to assist in the calculations used to determine such amounts.

- (4) **Percentage as of Retirement Date.** The following shall apply only if the QILDRO allocated benefits to the alternate payee in the specific Section noted. The Retirement System shall pay the amounts as directed below, but only if and when the benefits are payable pursuant to the QILDRO and Section 1-119 of the Illinois Pension Code (40 ILCS 5/1-119).

- (A) The alternate payee's benefit pursuant to QILDRO Section III(A)(3) (**monthly retirement benefit**) shall be calculated and paid as follows:

$$\frac{\text{(Gross benefit amount)}}{\text{(Percentage)}} = \text{(Monthly Amount)}$$

- (B) The alternate payee's benefit pursuant to QILDRO Section V(A)(3) (**termination refund or lump-sum retirement benefit**) shall be calculated and paid as follows:

$$\frac{\text{(Gross benefit amount)}}{\text{(Percentage)}} = \text{(Amount)}$$

- (C) The alternate payee's benefit pursuant to QILDRO Section VI(A)(3) (**partial refund**) shall be calculated and paid as follows:

$$\frac{\text{(Gross benefit amount)}}{\text{(Percentage)}} = \text{(Amount)}$$

- (D) The alternate payee's benefit pursuant to QILDRO Section VII(A)(3) (**lump-sum death benefit**) shall be calculated and paid as follows:

$$\frac{\text{(Gross benefit amount)}}{\text{(Percentage)}} = \text{(Amount)}$$

The Retirement System's sole obligation with respect to the equations in this paragraph (4) is to pay the amounts indicated as the result of the equations. The Retirement System shall have no obligation to review or verify the

(Member's name)



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equations or to assist in the calculations used to determine such amounts.

- (5) The Court retains jurisdiction over this matter for the following purposes:
- (A) to establish or maintain this Order as a QILDRO Calculation Court Order;
  - (B) to enter amended QILDROs and QILDRO Calculation Court Orders to conform to the parties' QILDRO, Marital Settlement Agreement or Agreement for Legal Separation ("Agreement"), to the parties' Judgment for Dissolution of Marriage or Judgment for Legal Separation ("Judgment"), to any modifications of the parties' QILDRO, Agreement, or Judgment, or to any supplemental orders entered to clarify the parties' QILDRO, Agreement, or Judgment; and
  - (C) To enter supplemental orders to clarify the intent of the parties or the Court regarding the benefits allocated herein in accordance with the parties' Agreement or Judgment, with any modifications of the parties' Agreement or Judgment, or with any supplemental orders entered to clarify the parties' Agreement or Judgment. A supplemental order may not require the Retirement System to take any action not permitted under Illinois law or the Retirement System's administrative rules. To the extent the supplemental order does not conform to Illinois law or administrative rule, it shall not be binding upon the Retirement System.

DATED: \_\_\_\_\_ SIGNED: \_\_\_\_\_  
(Judge's Signature)

Clear Form

***Certified copy required.***

\_\_\_\_\_  
(Member's name)



\_\_\_\_\_  
Page 3 of 3

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**IN THE CIRCUIT COURT** \_\_\_\_\_

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No. \_\_\_\_\_

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**NOTICE OF CONFIDENTIAL INFORMATION WITHIN COURT FILING**

PURSUANT TO Illinois Supreme Court rules, below are the full Social Security numbers for the parties whose Social Security numbers are redacted within the Qualified Illinois Domestic Relations Order (QILDRO) or QILDRO Calculation Court Order filed in the above-captioned matter. This information is not available to the public and this document will be stored in a separate location from the case file.

**Member:**

\_\_\_\_\_  
(Name)

**Nine-digit number required.  
Last four digits will not be  
accepted.**

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Full Social Security number)

**Alternate payee:**

\_\_\_\_\_  
(Name)

**Nine-digit number required.  
Last four digits will not be  
accepted.**

\_\_\_\_\_  
(Mailing address)

\_\_\_\_\_  
(Full Social Security number)

**Prepared by:**

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

\_\_\_\_\_  
(Name)

\_\_\_\_\_  
(Firm name, if applicable)

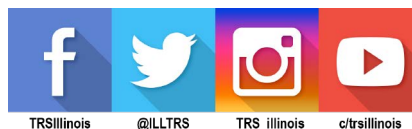
\_\_\_\_\_  
(Street address)

\_\_\_\_\_  
(City, State, Zip code)

\_\_\_\_\_  
(Phone number)



*This form is not needed if complete SSNs are stated on the QILDRO or Calculation Order.*



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**TEACHERS' RETIREMENT SYSTEM OF THE STATE OF ILLINOIS**

2815 W. Washington | P.O. Box 19253 | Springfield, IL 62794-9253

877-927-5877 (877-9-ASK-TRS) | FAX: (217) 753-0964

[members@trsil.org](mailto:members@trsil.org) | <https://www.trsil.org>

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