

# ROLLOVER CHART

9/3/2009

		Roll To							
		Roth IRA <sup>1</sup>	IRA (traditional)	SIMPLE IRA	SEP-IRA	457(b)	Qualified Plan <sup>4</sup> (pre-tax)	403(b) (pre-tax)	Designated Roth Account (401(k) or 403(b))
<b>Roll From</b>	<a href="#">Roth IRA</a>	YES	NO	NO	NO	NO	NO	NO	NO
	<a href="#">IRA</a> (traditional)	YES <sup>2</sup>	YES	NO	YES	YES	YES	YES	NO
	<a href="#">SIMPLE IRA</a>	YES <sup>2</sup> , after two years	YES, after two years	YES	YES, after two years	YES <sup>3</sup> after two years	YES, after two years	YES, after two years	NO
	<a href="#">SEP-IRA</a>	YES <sup>2</sup>	YES	NO	YES	YES <sup>3</sup>	YES	YES	NO
	<a href="#">457(b)</a>	YES <sup>2</sup> , after 12/31/07	YES	NO	YES	YES	YES	YES	NO
	<a href="#">Qualified Plan<sup>4</sup></a> (pre-tax)	YES <sup>2</sup> , after 12/31/07	YES	NO	YES	YES <sup>3</sup>	YES	YES	NO
	<a href="#">403(b)</a> (pre-tax)	YES <sup>2</sup> , after 12/31/07	YES	NO	YES	YES <sup>3</sup>	YES	YES	NO
	<a href="#">Designated Roth Account</a> (401(k) or 403(b))	YES	NO	NO	NO	NO	NO	NO	Yes, if a direct trustee to trustee transfer

<sup>1</sup>Subject to [income limits](#) until December 31, 2009

<sup>2</sup>Must include in income

<sup>3</sup>Must have separate accounts

<sup>4</sup>Qualified Plans include, for example, Profit-Sharing, 401(k), Money Purchase, Defined Benefit plans

For more information regarding retirement plans and [rollovers](#), visit [Tax Information for Retirement Plans Community](#).