

Portability Chart As Of 2006

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Rollover To Recipient Plan										
			Traditional	SIMPLE	403(b)	Gov't.	Qualified	Roth	Roth	Roth
		TO:	IRA & SEP	IRA		457	Plan	401(k) Acct.	403(b) Acct.	IRA
FROM:										
Traditional IRA & SEP			Y	N	Y ^a	Y ^a	Y ^a	N	N	N
SIMPLE IRA ^b			Y	Y	Y	Y	Y	N	N	N
403(b) - Other Than Roth 403(b)			Y	N	Y	Y	Y	N	N	N
Governmental 457			Y	N	Y	Y	Y	N	N	N
Qualified Plan - Other Than Roth 401(k)			Y	N	Y ^c	Y ^c	Y ^d	N	N	N
Designated Roth 401(k) Account by Direct Rollover			N	N	N	N	N	Y	Y	Y
Designated Roth 403(b) Account by Direct Rollover			N	N	N	N	N	Y	Y	Y
Roth IRA			N	N	N	N	N	N	N	Y
SUPERSCRIPT LEGEND ^a Only Pretax amounts from an IRA or SEP may be rolled to these plans. ^b Rollovers from SIMPLE IRAs are prohibited until after 2 years of participation. ^c Pretax amounts only. ^d After-tax amounts may be received only by direct transfer or direct rollover.										