

Portability Chart as of 2002

Rollover To Recipient Plan After EGTRRA

TO:	Traditional IRA & SEP	SIMPLE IRA	403(b)	Gov't. 457	Qualified Plan
FROM:					
Traditional IRA & SEP	Yes	No	Yes ^a	Yes ^a	Yes ^a
SIMPLE IRA ^b	Yes	No	Yes	Yes	Yes
403(b)	Yes	No	Yes	Yes	Yes
Governmental 457	Yes	No	Yes	Yes	Yes
Qualified Plan	Yes	No	Yes ^c	Yes ^c	Yes ^d
^a Only Pre-Tax 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 Pre-Tax amounts only.					
^d After-tax amounts may be received only by direct transfer or direct rollover.					