



New Internal Revenue Service rules apply to IRA rollovers in 2015

Beginning January 1, IRA account owners can only complete one rollover from an IRA to another (or the same) IRA in any 12- month period regardless of the number of IRAs owned and without differentiating between the type of IRAs owned. The one-rollover-per-year limit does not apply to IRA conversions, trustee-to-trustee transfers, or rollovers to or from a qualified retirement plan. For additional information, contact your tax advisor or visit irs.gov and enter IRA One-Rollover-Per-Year Rule in the search window.

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