

# DISQUALIFIED VS. NON-DISQUALIFIED PERSONS TO YOUR SDIRA

**Your SDIRA may NOT ENGAGE in a transaction with any of these persons.**

**Your SDIRA MAY ENGAGE in a transaction with these persons.**



IRA Owner



Non-family members



Spouse



Other unrelated third-parties or investors



Children



Step-parents (to un-adopted child) or un-adopted step child



Spouses of Children



Aunts and uncles, nieces and nephews, or cousins



Grandchildren and their spouses



In-laws of the IRA owner



Parents and grandparents



Brothers and sisters



Companies where you or your family above own or control 50% or more



Companies the IRA owner and other disqualified persons own or control less than 50%



Certain Offices, Directors, or highly compensated employees of companies where the IRA owner owns or controls 50% or more



Everyone else not listed in "Disqualified Persons" and not disqualified in IRC Section 4975 (e)(2)



Related IRAs