**Section 1540.415 Prohibited Transactions**

The payment of any type of refund or any type of accelerated pension benefit payment provided under Article 14 of the Pension Code shall not be transferred to a Roth IRA or any other type of account in which a person can receive distributions on a tax-free basis.

(Source: Added at 46 Ill. Reg. 14779, effective August 22, 2022)