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He wrote The Self-Directed IRA Handbook, which is the most

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widely used book in the self-directed IRA industry that has sold over 25,000 copies. Mat is a partner at KKOS Lawyers and has advised thousands of SDIRA clients as well as financial institutions on SDIRA rules since 2006.

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How It Happens A prohibited transaction occurs when a retirement plan (e.g. self directed IRA or 401k) transacts with a disqualified person. IRC § 4975. A transaction is pretty easy to identify and is defined in the code as a sale, lease, exchange, payment, or other transfer of money from a retirement plan.

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