



YES, a Self Directed IRA may invest in a business: Self Directed IRA investments into a business may be in one of the following two forms:

- A. An equity investment (Sometimes called a "Private Placement")
 In this case your IRA will receive units of ownership and the return to your IRA will be based on the earnings of the business.
- B. A loan from your IRA.
 In this case your IRA will receive a Promissory Note. The Promissory Note will state a rate of interest and the terms of the payback to the IRA. .

Your IRA may invest in almost any business. However, there are a very few "prohibited transactions"; these are the business that your IRA may not invest in.

If any of the following are present your IRA may NOT invest in that company. Outside of this short list of prohibitions most business investment are allowable.

If any of the following own 50% or more of the company in which the investment will be made

The IRA owner		Or an entity controlled by this person
The IRA owner's	parents or grand parents	Or an entity controlled by any of these
The IRA owner's	children or grand children	Or an entity controlled by any of these
The IRA owner's	Spouse or descendents	Or an entity controlled by any of these

If any of the following function as an executive or Sr. Manager are being performed by:
 (Examples of a Sr. Manager would be: President, Vice President etc.)

The IRA owner		Or an entity controlled by this person
The IRA owner's	parents or grand parents	Or an entity controlled by any of these
The IRA owner's	children or grand children	Or an entity controlled by any of these
The IRA owner's	Spouse or descendents	Or an entity controlled by any of these

In general although your IRA may invest in almost any business; your IRA may not invest in your business.