Title: DRS Roth/IRA Question! Please Help!

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I have about 200 gme shares combined. As I understand it they can transfer this to my personal account (so I can DRS) but it would be considered a taxable event.

I'm thinking it's cheaper to pay a Penalty at 10% now while the balance is lower than it will be soon enough right!? So it makes total sense otherwise I'll be paying that 10% anyway once I sell the shares! Also they'd be in computer share.