Title: Smooth brain question about DRSing Roth IRA shares of GME.

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I remember seeing in a post that if your cost per share was higher than the current price, you could transfer those shares out of a Roth and into a regular brokerage account without a tax penalty, since there is no profit to tax.

Is this true, and are there other implications I need to consider? Have quite a few that are above todays price and would LOVE to get those GME shares DRS'd.