**Section 4440.70 Distributee**

A distributee includes an employee or former employee. It also includes the employee's or former employee's surviving spouse. Effective January 1, 2008, to the extent permitted under a pension plan subject to this Part, a distributee further includes a nonspouse beneficiary who is a designated beneficiary as defined by IRC section 401(a)(9)(E). However, a nonspouse beneficiary may roll over the distribution only to an individual retirement account or individual retirement annuity established for the purpose of receiving the distribution, and the account or annuity will be treated as an "inherited" individual retirement account or annuity.