

## **§1.408A-9**

### **Effective date**

This section contains the following question and answer providing the effective date of §§1.408A-1 through 1.408A-8:

Q-1. To what taxable years do §§1.408A-1 through 1.408A-8 apply?

A-1 Sections 1.408A-1 through 1.408A-8 apply to taxable years beginning on or after January 1, 1998.

[T.D. 8816, 64 FR 5611, Feb. 4, 1999]