

Internal Revenue Code Section 408A(b)

Roth IRA

(b) Roth IRA

For purposes of this title, the term “Roth IRA” means an individual retirement plan (as defined in section 7701(a)(37)) which is designated (in such manner as the Secretary may prescribe) at the time of establishment of the plan as a Roth IRA. Such designation shall be made in such manner as the Secretary may prescribe.

Text contains those laws in effect on March 27, 2024