

Treasury Regulation 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]