


New Forms 5305-R, 5305-RA,  
5305-E, and 5305-EA Now  
Available

Announcement 98-14

**Form 5305-R**, Roth Individual Retirement Trust Account, and **Form 5305-RA**,

Roth Individual Retirement Custodial Account, are two new model trust and custodial account agreements. Section 302 of the Taxpayer Relief Act of 1997 (the "Act") created the Roth individual retirement account (Roth IRA). A Roth IRA is established after Form 5305-R or 5305-RA is executed by both the grantor and the trustee (for Form 5305-R) or the depositor and the custodian (for Form 5305-RA). The forms meet the requirements of section 408A of the Internal Revenue Code (the "Code").

**Form 5305-E**, Education Individual Retirement Trust Account, and **Form 5305-EA**, Education Individual Retirement Custodial Account, are also two new model trust and custodial account agreements. The education individual retirement account (Ed IRA) is established under section 213 of the Act. An Ed IRA is established after Form 5305-E or 5305-EA is executed by both the grantor and the trustee (for Form 5305-E) or the depositor and the custodian (for Form 5305-EA). The forms meet the requirements of Code section 530.

Copies of Forms 5305-R, 5305-RA, 5305-E, and 5305-EA are available at most IRS offices. Applicants may order the forms by telephone or they may use other IRS electronic information services to get copies.

Request by—	Number or Address
Telephone	1-800-TAX-FORM (1-800-829-3676)
Personal computer:	
World Wide Web	www.irs.ustreas.gov
File Transfer Protocol	ftp.irs.ustreas.gov
Telnet	iris.irs.ustreas.gov
Direct Dial (by modem)	703-321-8020