

New Form 5305–RB Now Available

Announcement 98–58

Form 5305–RB, Roth Individual Retirement Annuity Endorsement, is a new model annuity endorsement agreement. Section 302 of the Taxpayer Relief Act of 1997 created the Roth individual retirement annuity (Roth IRA). A Roth IRA is established after the contract, which includes Form 5305-RB, is executed by both the annuitant and the issuer. The form meets the requirements of section 408A of the Internal Revenue Code.

Copies of Form 5305–RB are available at most IRS offices. Applicants may order the form 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 File Transfer Protocol Telnet	www.irs.ustreas.gov ftp.irs.ustreas.gov iris.irs.ustreas.gov
Direct Dial (by modem)	703-321-8020