

13-299 CLARK V. RAMEKER

DECISION BELOW: 714 F.3d 559

LOWER COURT CASE NUMBER: 12-1241, 12-1255

QUESTION PRESENTED:

Whether an individual retirement account that a debtor has inherited is exempt from the debtor's bankruptcy estate under Section 522 of the Bankruptcy Code, 11 U.S.C. 522, which exempts "retirement funds to the extent that those funds are in a fund or account that is exempt from taxation" under certain provisions of the Internal Revenue Code.

CERT. GRANTED 11/26/2013