

## **Attention:**

This form is provided for informational purposes only. Copy A appears in red, similar to the official IRS form. Do **not** file copy A downloaded from this website. The official printed version of this IRS form is scannable, but the online version of it, printed from this website, is not. A penalty may be imposed for filing forms that can't be scanned. See part O in the current General Instructions for Certain Information Returns for more information about penalties.

To order official IRS forms, call 1-800-TAX-FORM (1-800-829-3676) or [Order Information Returns and Employer Returns Online](#), and we'll mail you the scannable forms and other products.

See IRS Publications 1141, 1167, 1179 and other IRS resources for information about printing these tax forms.

TRUSTEE'S name, street address, city, state, and ZIP code		<b>1</b> Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 \$	OMB No. 1545-1518  <b>2012</b>  Form <b>5498-SA</b>
		<b>2</b> Total contributions made in 2012 \$	
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	<b>3</b> Total HSA or Archer MSA contributions made in 2013 \$	
PARTICIPANT'S name		<b>4</b> Rollover contributions  \$	<b>5</b> Fair market value of Archer MSA, or MA  \$
Street address (including apt. no.)		<b>6</b> HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>	
City, state, and ZIP code			
Account number (see instructions)			

## HSA, Archer MSA, or Medicare Advantage MSA Information

**Copy A**

**For**

**Internal Revenue  
Service Center**

**File with Form 1096.**

For Privacy Act and

## Paperwork Reduction Act

Reduction Act  
Notice, see

Notice, see  
the **2012 General**

## Instructions for

**Certain Information Returns.**

Form **5498-SA**

Cat. No. 38467V

Department of the Treasury - Internal Revenue Service

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## HSA, Archer MSA, or Medicare Advantage MSA Information

## For Participant

The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.

## Instructions for Participant

This information is submitted to the Internal Revenue Service by the trustee of your health savings account (HSA), Archer MSA, or Medicare Advantage MSA (MA MSA).

Generally, contributions you make to your Archer MSA are deductible. Employer contributions are excluded from your income and are not deductible by you. If your employer makes a contribution to one of your Archer MSAs, you cannot contribute to any Archer MSA for that year. If you made a contribution to your Archer MSA when your employer has contributed, you cannot deduct your contribution, and you will have an excess contribution. If your spouse's employer makes a contribution to your spouse's Archer MSA, you cannot make a contribution to your Archer MSA if your spouse is covered under a high deductible health plan that also covers you.

Contributions that the Social Security Administration makes to your MA MSA are not includible in your gross income nor are they deductible. Neither you nor your employer can make contributions to your MA MSA.

Generally, contributions you or someone other than your employer make to your HSA are deductible on your tax return. Employer contributions to your HSA may be excluded from your income and are not deductible by you. You and your employer can make contributions to your HSA in the same year.

See Form 8853 and its instructions or Form 8889 and its instructions. Any employer contributions made to an Archer MSA are shown on your Form W-2 in box 12 (code R); employer contributions made to an HSA are shown in box 12 (code W). For more information, see Pub. 969.

**Participant's identification number.** For your protection, this form may show only the last four digits of your social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (ATIN).

However, the issuer has reported your complete identification number to the IRS, and, where applicable, to state and/or local governments.

**Account number.** May show an account or other unique number the trustee assigned to distinguish your account.

**Box 1.** Shows contributions you made to your Archer MSA in 2012 and through April 15, 2013, for 2012. You may be able to deduct this amount on your 2012 Form 1040. See the Form 1040 instructions.

**Note.** The information in boxes 2 and 3 is provided for IRS use only.

**Box 2.** Shows the total contributions made in 2012 to your HSA or Archer MSA. See Pub. 969 for who can make contributions. This includes qualified HSA funding distributions (trustee-to-trustee transfers) from your IRA to fund your HSA. The trustee of your MA MSA is not required to, but may, show contributions to your MA MSA.

**Box 3.** Shows the total HSA or Archer MSA contributions made in 2013 for 2012.

**Box 4.** Shows any rollover contribution from an Archer MSA to this Archer MSA in 2012 or any rollover from an HSA or Archer MSA to this HSA. See Form 8853 or Form 8889 and their instructions for information about how to report distributions. This amount is not included in box 1, 2, or 3.

**Box 5.** Shows the fair market value of your HSA, Archer MSA, or MA MSA at the end of 2012.

**Box 6.** Shows the type of account that is reported on this Form 5498-SA.

**Other information.** The trustee of your HSA, Archer MSA, or MA MSA may provide other information about your account on this form.

**Note.** Do not attach Form 5498-SA to your income tax return. Instead, keep it for your records.

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TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2012 and 2013 for 2012 \$	OMB No. 1545-1518  <b>2012</b>  Form <b>5498-SA</b>
		2 Total contributions made in 2012 \$	
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2013 for 2012 \$	
PARTICIPANT'S name  Street address (including apt. no.)  City, state, and ZIP code		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$
		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>	
Account number (see instructions)			

**HSA, Archer MSA, or  
Medicare Advantage  
MSA Information**

**Copy C**

**For Trustee**

For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the  
**2012 General  
Instructions for  
Certain  
Information  
Returns.**

Form **5498-SA**

Department of the Treasury - Internal Revenue Service

## Instructions for Trustee

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-SA are the 2012 General Instructions for Certain Information Returns and the 2012 Instructions for Forms 1099-SA and 5498-SA. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit IRS.gov or call 1-800-TAX-FORM (1-800-829-3676).

**Caution:** *Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 1098, 1099, 3921, 3922, or 5498 that you print from the IRS website.*

**Due dates.** Furnish Copy B of this form to the participant by May 31, 2013.

File Copy A of this form with the IRS by May 31, 2013. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G Electronically. IRS does not provide a fill-in form option.

**Need help?** If you have questions about reporting on Form 5498-SA, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-579-4827 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.