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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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VOID  CORRECTED

**Distributions  
From an HSA,  
Archer MSA, or  
Medicare Advantage  
MSA**

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		<b>2010</b> Form <b>1099-SA</b>
PAYER'S federal identification number	RECIPIENT'S identification number	<b>1</b> Gross distribution \$	<b>2</b> Earnings on excess cont. \$	
RECIPIENT'S name		<b>3</b> Distribution code	<b>4</b> FMV on date of death \$	
Street address (including apt. no.)		<b>5</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)				

**Copy A  
For  
Internal Revenue  
Service Center  
File with Form 1096.**  
For Privacy Act  
and Paperwork  
Reduction Act  
Notice, see the **2010  
General Instructions  
for Forms 1099,  
1098, 3921, 3922,  
5498, and W-2G.**

Form **1099-SA**

Cat. No. 38471D

Department of the Treasury - Internal Revenue Service

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