

**Archer MSAs and
 Long-Term Care Insurance Contracts**
 ▶ Go to www.irs.gov/Form8853 for instructions and the latest information.
 ▶ Attach to Form 1040 or Form 1040NR.

Name(s) shown on return

Social security number of MSA
 account holder. If both spouses
 have MSAs, see instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I Archer MSA Contributions and Deductions. See instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2018	1		
2	Archer MSA contributions you made for 2018, including those made from January 1, 2019, through April 15, 2019, that were for 2018. Don't include rollovers. See instructions	2		
3	Limitation from the Line 3 Limitation Chart and Worksheet in the instructions	3		
4	Compensation (see instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4		
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34. On the dotted line next to Schedule 1 (Form 1040), line 36, or Form 1040NR, line 34, enter "MSA" and the amount	5		

Caution: If line 2 is more than line 5, you may have to pay an additional tax. See instructions.

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2018 from all Archer MSAs (see instructions)	6a		
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return. See instructions	6b		
c	Subtract line 6b from line 6a	6c		
7	Unreimbursed qualified medical expenses (see instructions)	7		
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "MSA" and the amount	8		
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 20% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 20% tax (see instructions). Enter 20% (0.20) of the distributions included on line 8 that are subject to the additional 20% tax. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "MSA" and the amount on the line next to the box	9b		

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2018 from a Medicare Advantage MSA, complete a separate Section B for each spouse. See instructions.

10	Total distributions you received in 2018 from all Medicare Advantage MSAs (see instructions)	10		
11	Unreimbursed qualified medical expenses. See instructions	11		
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21, or Form 1040NR, line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "Med MSA" and the amount	12		
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see instructions), check here ▶ <input type="checkbox"/>			
b	Additional 50% tax. Enter 50% (0.50) of the distributions included on line 12 that are subject to the additional 50% tax. See instructions for the amount to enter if you had a Medicare Advantage MSA at the end of 2017. Also include this amount in the total on Schedule 4 (Form 1040), line 62, or Form 1040NR, line 60. Check box c on Schedule 4 (Form 1040), line 62, or box b on Form 1040NR, line 60. Enter "Med MSA" and the amount on the line next to the box	13b		

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ▶

Section C. Long-Term Care (LTC) Insurance Contracts. See *Filing Requirements for Section C* in the instructions before completing this section.

If more than one Section C is attached, check here ▶

14a Name of insured ▶ _____ **b** Social security number of insured ▶ _____

15 In 2018, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured? **Yes** **No**

16 Was the insured a terminally ill individual? **Yes** **No**
Note: If "Yes" and the **only** payments you received in 2018 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked **17**

Caution: Don't use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that isn't a **qualified** LTC insurance contract. Instead, if the benefits aren't excludable from your income (for example, if the benefits aren't paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Schedule 1 (Form 1040), line 21.

18 Enter the part of the amount on line 17 that is from **qualified** LTC insurance contracts **18**

19 Accelerated death benefits received on a per diem or other periodic basis. Don't include any amounts you received because the insured was terminally ill. See instructions **19**

20 Add lines 18 and 19 **20**
Note: If you checked "Yes" on line 15 above, see **Multiple Payees** in the instructions before completing lines 21 through 25.

21 Multiply \$360 by the number of days in the LTC period **21**

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see instructions) **22**

23 Enter the **larger** of line 21 or line 22 **23**

24 Reimbursements for qualified LTC services provided for the insured during the LTC period **24**

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see instructions.

25 Per diem limitation. Subtract line 24 from line 23 **25**

26 Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Schedule 1 (Form 1040), line 21. On the dotted line next to Schedule 1 (Form 1040), line 21, enter "LTC" and the amount **26**