

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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|--|--------------------------------------|--|---|---|
| TRUSTEE'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number | | 1 Employee or self-employed person's Archer MSA contributions made in 2017 and 2018 for 2017 \$ | OMB No. 1545-1518 2017 Form 5498-SA | HSA, Archer MSA, or Medicare Advantage MSA Information |
| | | 2 Total contributions made in 2017 \$ | | |
| TRUSTEE'S federal identification number | PARTICIPANT'S social security number | 3 Total HSA or Archer MSA contributions made in 2018 for 2017 \$ | | Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2017 General Instructions for Certain Information Returns. |
| PARTICIPANT'S name | | 4 Rollover contributions \$ | 5 Fair market value of HSA, Archer MSA, or MA MSA \$ | |
| Street address (including apt. no.) | | 6 HSA <input type="checkbox"/> | | |
| City or town, state or province, country, and ZIP or foreign postal code | | Archer MSA <input type="checkbox"/> | | |
| Account number (see instructions) | | MA MSA <input type="checkbox"/> | | |

Form **5498-SA**

Cat. No. 38467V

www.irs.gov/form5498sa

Department of the Treasury - Internal Revenue Service

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| | | 2 Total contributions made in 2017 \$ | Form 5498-SA | |
| TRUSTEE'S federal identification number | PARTICIPANT'S social security number | 3 Total HSA or Archer MSA contributions made in 2018 for 2017 \$ | | Copy B For Participant This information is being furnished to the Internal Revenue Service. |
| PARTICIPANT'S name | | 4 Rollover contributions \$ | 5 Fair market value of HSA, Archer MSA, or MA MSA \$ | |
| Street address (including apt. no.) | | 6 HSA <input type="checkbox"/> | | |
| City or town, state or province, country, and ZIP or foreign postal code | | Archer MSA <input type="checkbox"/> | | |
| Account number (see instructions) | | MA <input type="checkbox"/> | | |
| | | MSA <input type="checkbox"/> | | |

Form **5498-SA**

(keep for your records)

www.irs.gov/form5498sa

Department of the Treasury - Internal Revenue Service

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Instructions for Participant

This information is submitted to the IRS by the trustee of your health savings account (HSA), Archer medical savings account (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 aren't deductible by you. If your employer makes a contribution to one of your Archer MSAs, you can't contribute to any Archer MSA for that year. If you made a contribution to your Archer MSA when your employer has contributed, you can't 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 can't 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 aren't 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 aren't 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), adoption taxpayer identification number (ATIN), or employer identification number (EIN). However, the issuer has reported your complete identification number to the IRS.

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 2017 and through April 17, 2018, for 2017. You may be able to deduct this amount on your 2017 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 2017 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 isn't required to, but may, show contributions to your MA MSA.

Box 3. Shows the total HSA or Archer MSA contributions made in 2018 for 2017.

Box 4. Shows any rollover contribution from an Archer MSA to this Archer MSA in 2017 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 isn't 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 2017.

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: Don't attach Form 5498-SA to your income tax return. Instead, keep it for your records.

Future developments. For the latest information about developments related to Form 5498-SA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5498sa.

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| Account number (see instructions) | | MA <input type="checkbox"/> | | |
| | | MSA <input type="checkbox"/> | | |

Form **5498-SA**

www.irs.gov/form5498sa

Department of the Treasury - Internal Revenue Service

DRAFT AS OF
June 1, 2016
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Instructions for Trustee

To complete Form 5498-SA, use:

- The 2017 General Instructions for Certain Information Returns, and
- The 2017 Instructions for Forms 1099-SA and 5498-SA.

To get and to order these instructions, go to www.irs.gov/form5498sa.

Due dates. Furnish Copy B of this form to the participant by May 31, 2018.

File Copy A of this form with the IRS by May 31, 2018. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220.

Future developments. For the latest information about developments related to Form 5498-SA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form5498sa.

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). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).

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June 1, 2016
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