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CORRECTED

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 2016 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2016 General Instructions for Certain Information Returns.
PAYER'S federal identification number	RECIPIENT'S identification number			
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City or town, state or province, country, and ZIP or foreign postal code				
Account number (see instructions)				

Form **1099-SA**

Cat. No. 38471D

www.irs.gov/form1099sa

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 2016 Form 1099-SA		Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess cont. \$	
RECIPIENT'S name		3 Distribution code	4 FMV on date of death \$	
Street address (including apt. no.)		5 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 **1099-SA**

(keep for your records)

www.irs.gov/form1099sa

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Distributions from a health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage (MA) MSA are reported to you on Form 1099-SA. File Form 8853 or Form 8889 with your Form 1040 to report a distribution from these accounts even if the distribution is not taxable. The payer is not required to compute the taxable amount of any distribution.

An HSA or Archer MSA distribution is not taxable if you used it to pay qualified medical expenses of the account holder or eligible family member or you rolled it over. An HSA may be rolled over to another HSA; an Archer MSA may be rolled over to another Archer MSA or an HSA. An MA MSA is not taxable if you used it to pay qualified medical expenses of the account holder only. If you did not use the distribution from an HSA, Archer MSA, or MA MSA to pay for qualified medical expenses, or in the case of an HSA or Archer MSA, you did not roll it over, you must include the distribution in your income (see Form 8853 or Form 8889). Also, you may owe a penalty.

You may repay a mistaken distribution from an HSA no later than April 15 following the first year you knew or should have known the distribution was a mistake, providing the trustee allows the repayment.

For more information, see the Instructions for Form 8853 and the Instructions for Form 8889. Also see Pub. 969.

Spouse beneficiary. If you inherited an Archer MSA or MA MSA because of the death of your spouse, special rules apply. See the Instructions for Form 8853. If you inherited an HSA because of the death of your spouse, see the Instructions for Form 8889.

Estate beneficiary. If the HSA, Archer MSA, or MA MSA account holder dies and the estate is the beneficiary, the fair market value (FMV) of the account on the date of death is includible in the account holder's gross income. Report the amount on the account holder's final income tax return.

Nonspouse beneficiary. If you inherited the HSA, Archer MSA, or MA MSA from someone who was not your spouse, you must report as income on your tax return the FMV of the account as of the date of death. Report the FMV on your tax return for the year the account owner died even if you received the distribution from the account in a later year. See the Instructions for Form 8853 or the Instructions for Form 8889. Any earnings on the account after the date of death (box 1 minus box 4 of Form 1099-SA) are taxable. Include the earnings on the "Other income" line of your tax return.

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

Box 1. Shows the amount received this year. The amount may have been a direct payment to the medical service provider or distributed to you.

Box 2. Shows the earnings on any excess contributions you withdrew from an HSA or Archer MSA by the due date of your income tax return. If you withdrew the excess, plus any earnings, by the due date of your income tax return, you must include the earnings in your income in the year you received the distribution even if you used it to pay qualified medical expenses. This amount is included in box 1. Include the earnings on the "Other income" line of your tax return. An excise tax of 6% for each tax year is imposed on you for excess individual and employer contributions that remain in the account. See Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Box 3. These codes identify the distribution you received: 1—Normal distribution; 2—Excess contributions; 3—Disability; 4—Death distribution other than code 6; 5—Prohibited transaction; 6—Death distribution after year of death to a nonspouse beneficiary.

Box 4. If the account holder died, shows the FMV of the account on the date of death.

Box 5. Shows the type of account that is reported on this Form 1099-SA.

Future developments. For the latest information about developments related to Form 1099-SA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form1099sa.

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TRUSTEE'S/PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone number		OMB No. 1545-1517 2016 Form 1099-SA	
PAYER'S federal identification number	RECIPIENT'S identification number		
RECIPIENT'S name Street address (including apt. no.) City or town, state or province, country, and ZIP or foreign postal code		1 Gross distribution \$	2 Earnings on excess cont. \$
		3 Distribution code	4 FMV on date of death \$
Account number (see instructions)		5 HSA <input type="checkbox"/>	
		Archer MSA <input type="checkbox"/>	
		MA MSA <input type="checkbox"/>	

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

**Copy C
For
Trustee/Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2016 General Instructions for Certain Information Returns.**

Instructions for Trustee/Payer

To complete Form 1099-SA, use:

- the 2016 General Instructions for Certain Information Returns, and
- the 2016 Instructions for Forms 1099-SA and 5498-SA.

To order these instructions and additional forms, go to www.irs.gov/form1099sa.

Due dates. Furnish Copy B of this form to the recipient by January 31, 2017.

File Copy A of this form with the IRS by February 28, 2017. If you file electronically, the due date is March 31, 2017. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220.

Need help? If you have questions about reporting on Form 1099-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).