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VOID

CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2010 and 2011 for 2010 \$	OMB No. 1545-1518 2010 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2010 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2011 for 2010 \$		
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"/> Archer MSA <input type="checkbox"/> MA 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 Certain
Information
Returns.

Form **5498-SA**

Cat. No. 38467V

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2010 and 2011 for 2010 \$	OMB No. 1545-1518	2010 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2010 \$	3 Total HSA or Archer MSA contributions made in 2011 for 2010 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.	
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>			
		Account number (see instructions)			

Form **5498-SA**

(keep for your records)

Department of the Treasury - 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 SSN, ITIN, or 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 2010 and through April 15, 2011, for 2010. You may be able to deduct this amount on your 2010 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 2010 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 2011 for 2010.

Box 4. Shows any rollover contribution from an Archer MSA to this Archer MSA in 2010 or any rollover from an HSA or Archer MSA to this HSA. Also included are qualified HSA distributions (direct transfers) from a health flexible spending arrangement (FSA) or health reimbursement arrangement (HRA) to fund an HSA. See Form 8853 or Form 8889 and their instructions for information about how to report distributions and rollovers. 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 2010.

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 2010 and 2011 for 2010 \$	OMB No. 1545-1518 2010 Form 5498-SA	Copy C For Trustee For Privacy Act and Paperwork Reduction Act Notice, see the 2010 General Instructions for Certain Information Returns.
		2 Total contributions made in 2010 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2011 for 2010 \$		
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)				

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 2010 General Instructions for Certain Information Returns and the 2010 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 the IRS website at www.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, 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, 2011.

File Copy A of this form with the IRS by May 31, 2011. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 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.