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 VOID CORRECTED

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 2014 and 2015 for 2014 \$	OMB No. 1545-1518 2014 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information	
		2 Total contributions made in 2014 \$			
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2015 for 2014 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2014 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"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

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 2014 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2015 for 2014 \$		
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

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 social security number (SSN), individual taxpayer identification number (ITIN), or adoption taxpayer identification number (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 2014 and through April 15, 2015, for 2014. You may be able to deduct this amount on your 2014 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 2014 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 2015 for 2014.

Box 4. Shows any rollover contribution from an Archer MSA to this Archer MSA in 2014 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 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 2014.

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.

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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		2 Total contributions made in 2014 \$			
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2015 for 2014 \$			Copy C For Trustee For Privacy Act and Paperwork Reduction Act Notice, see the 2014 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"/> Archer MSA <input type="checkbox"/> MA <input type="checkbox"/> MSA <input type="checkbox"/>			
City or town, state or province, country, and ZIP or foreign postal code					
Account number (see instructions)					

Form **5498-SA**

www.irs.gov/form5498sa

Department of the Treasury - Internal Revenue Service

Instructions for Trustee

To complete Form 5498-SA, use:

- the 2014 General Instructions for Certain Information Returns, and
- the 2014 Instructions for Forms 1099-SA and 5498-SA.

To order these instructions and additional forms, go to www.irs.gov/form5498sa or call 1-800-TAX-FORM (1-800-829-3676).

Caution. Because paper forms are scanned during processing, you cannot file Forms 1096, 1097, 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 June 1, 2015.

File Copy A of this form with the IRS by June 1, 2015. To file electronically, you must have software that

generates a file according to the specifications in Pub. 1220, Specifications for Electronic Filing of Forms 1097, 1098, 1099, 3921, 3922, 5498, 8935, and W-2G. The IRS does not provide a fill-in form option.

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).