

VOID CORRECTED

TRUSTEE'S/PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		2008 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 \$	Copy C For Payer For Privacy Act and Paperwork Reduction Act Notice, see the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
Street address (including apt. no.)		5 HSA <input type="checkbox"/>			
City, state, and ZIP code		Archer MSA <input type="checkbox"/>			
Account number (see instructions)		MA <input type="checkbox"/>			
		MSA <input type="checkbox"/>			

Form **1099-SA**

Department of the Treasury - Internal Revenue Service

Instructions for Trustees/Payers

General and specific form instructions are provided as separate products. The products you should use to complete Form 1099-SA are the 2008 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2008 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, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the recipient by February 2, 2009.

File Copy A of this form with the IRS by March 2, 2009. If you file electronically, the due date is March 31, 2009. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically. IRS does not provide a fill-in form option.

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). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time.