

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 2007 and 2008 for 2007 \$	OMB No. 1545-1518 2007 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.
		2 Total contributions made in 2007 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2008 for 2007 \$		
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, state, and ZIP code		Archer MSA <input type="checkbox"/>		
Account number (see instructions)		MA MSA <input type="checkbox"/>		

Form **5498-SA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Participant

What's new. See boxes 2 and 4 for qualified HSA funding distributions added by the Tax Relief and Health Care Act of 2006. Box 2 includes trustee-to-trustee transfers from an IRA to an HSA. Box 4 includes direct transfers from an HRA or an FSA to an HSA.

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 HSA or Archer MSA are deductible. However, employer contributions to your HSA are not deductible. 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.

See Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, and its instructions or Form 8889, Health Savings Accounts (HSAs) 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 HSAs are shown in box 12 (code W).

For more information, see Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans.

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

Box 1. Shows employee or self-employed person's Archer MSA contributions made to your Archer MSA in 2007 and through April 15, 2008, for 2007. You may be able to deduct this amount on your 2007 Form 1040. See the Form 1040 instructions.

Note. The information in boxes 2 and 3 is provided by the trustee for IRS use only.

Box 2. Shows the total employer and employee/self-employed contributions made in 2007 to your HSA or Archer MSA. This includes qualified distributions (trustee-to-trustee transfers) from an IRA to fund an 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 2008 for 2007.

Box 4. Shows any rollover contribution you made to this Archer MSA in 2007 after a distribution from another Archer MSA or shows any rollover to this HSA from another HSA or Archer MSA. Also included are qualified HSA funding distributions (direct transfers of employer contributions) 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 2007.

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.