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 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 1998 and 1999 for 1998 \$	OMB No. 1545-1518 1998 Form 5498-MSA	Medical Savings Account Information Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1998 Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total MSA contributions made in 1998 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1999 for 1998 \$		
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$	5 Fair market value of account \$	
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **5498-MSA**

Cat. No. 23097L

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 MSA contributions made in 1998 and 1999 for 1998 \$		OMB No. 1545-1518	
		2 Total MSA contributions made in 1998 \$		1998 Form 5498-MSA	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1999 for 1998 \$			
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$		5 Fair market value of account \$	
		Account number (optional)			

Medical Savings Account Information

Copy B For Participant

The information in boxes 1 through 5 is being furnished to the Internal Revenue Service.

Form 5498-MSA

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions to Participant

The information in boxes 1 through 5 is submitted to the Internal Revenue Service by the trustee of your medical savings account (MSA) to report regular or rollover contributions made to your MSA and the value of your MSA.

Generally, contributions you make to your MSA are deductible. However, if your employer makes a contribution to one of your MSAs, you cannot contribute to any MSA for that year. If you made a contribution to your MSA when an 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 MSA, you cannot make a contribution to your MSA if your spouse is covered under a high deductible health plan that also covers you.

Box 1.—The amount shown is the contributions you made in 1998 and through April 15, 1999, for 1998. You may be able to deduct this amount on your 1998 Form 1040. See **Form 8853**, Medical Savings Accounts and Long-Term Care Insurance Contracts, and its instructions. Employer contributions are shown on your Form W-2.

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

Box 2.—The amount shown is the total employer and employee self-employed contributions made in 1998 to your MSA.

Box 3.—The amount shown is the total contributions made in 1999 for 1998.

Box 4.—This is the amount of any rollover you made to this MSA in 1998 after a distribution from another MSA. See Form 8853 and its instructions for information about how to report distributions and rollovers.

Box 5.—This is the fair market value of your account at the end of 1998.

The trustee of your MSA may provide other information about your MSA on this form.

You are not required to attach a copy of Form 5498-MSA to your income tax return. Keep this form for your records.

For more information about MSAs, see **Pub. 969**, Medical Savings Accounts (MSAs).

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TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 1998 and 1999 for 1998 \$	OMB No. 1545-1518 1998 Form 5498-MSA
		2 Total MSA contributions made in 1998 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1999 for 1998 \$	
PARTICIPANT'S name		4 MSA rollover contributions (not included in boxes 1, 2, or 3) \$	5 Fair market value of account \$
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

Medical Savings Account Information

Copy C For Trustee

For Paperwork Reduction Act Notice and instructions for completing this form, see the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498-MSA**

Department of the Treasury - Internal Revenue Service

Trustees, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1998 Instructions for Forms 1099, 1098, 5498, and W-2G**. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Due dates. Furnish Copy B of this form to the participant by June 1, 1999.

File Copy A of this form with the IRS by June 1, 1999.

