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VOID

CORRECTED

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517 <div style="font-size: 2em; font-weight: bold;">1997</div> Form 1099-MSA		Distributions From Medical Savings Accounts Copy A For Internal Revenue Service Center File with Form 1096. For Paperwork Reduction Act Notice and instructions for completing this form, see the 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
PAYER'S Federal identification number	RECIPIENT'S identification number			
		\$	\$	
RECIPIENT'S name		3 Distribution code		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **1099-MSA**

Cat. No. 23114L

Department of the Treasury - Internal Revenue Service

Do NOT Cut or Separate Forms on This Page

CORRECTED (if checked)

PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517		Distributions From Medical Savings Accounts
		1997		
		Form 1099-MSA		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution \$	2 Earnings on excess contributions \$	Copy B For Recipient This information is being furnished to the Internal Revenue Service.
RECIPIENT'S name		3 Distribution code		
Street address (including apt. no.)				
City, state, and ZIP code				
Account number (optional)				

Form **1099-MSA**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Distributions from a medical savings account (MSA) are reported to recipients on Form 1099-MSA.

The payer is not required to compute the taxable amount of any distribution. An MSA distribution is not taxable if you used it to pay qualified medical expenses or you rolled it over to another MSA. However, see **Box 2** below. If you did not use the MSA distribution for qualified medical expenses or you did not roll it over, you must include the distribution in your income, and you may owe a 15% penalty. If the account holder died during the year, see **Pub. 502**, Medical and Dental Expenses.

Box 1.—Shows the amount you received this year. The amount may have been a direct payment to the medical service provider or distributed to you. See the instructions for your income tax return for information about how to report this amount.

Box 2.—Shows the earnings on any excess contributions you withdrew by the due date of your income tax return. If you withdrew the excess, plus any earnings, by the due date of your income tax return, you must include the earnings in your income in the year you received the distribution even if you used it to pay qualified medical expenses. This amount is included in box 1.

Box 3.—These codes identify the distribution you received:

- 1—Normal distribution
- 2—Excess contributions
- 3—Disability
- 4—Death
- 5—Prohibited transaction

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PAYER'S name, street address, city, state, and ZIP code		OMB No. 1545-1517	
		1997	
		Form 1099-MSA	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on excess contributions
		\$	\$
RECIPIENT'S name		3 Distribution code	
Street address (including apt. no.)			
City, state, and ZIP code			
Account number (optional)			

**Distributions From
Medical Savings
Accounts**

**Copy C
For Payer**
For Paperwork
Reduction Act
Notice and
instructions for
completing this
form, see the **1997
Instructions for
Forms 1099, 1098,
5498, and W-2G.**

Form **1099-MSA**

Department of the Treasury - Internal Revenue Service

Payers, Please Note—

Specific information needed to complete this form and other forms in the 1099 series is given in the **1997 Instructions for Forms 1099, 1098, 5498, and W-2G**. A chart in those instructions gives a quick guide to which form must be filed to report a particular payment. You can order those instructions and additional forms by calling 1-800-TAX-FORM (1-800-829-3676).

Furnish Copy B of this form to the recipient by February 2, 1998.

File Copy A of this form with the IRS by March 2, 1998.

Form 8851.—A trustee of a medical savings account (MSA) must file **Form 8851**, Summary of Medical Savings Accounts, to report the number of MSAs established and other information. See Form 8851 for details.

