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CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518 2004 Form 5498-SA	HSA, Archer MSA, or Medicare+Choice MSA Information	
		2 Total contributions made in 2004 \$			
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2005 for 2004 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2004 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or M+C MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> M+C MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (optional)					

Form **5498-SA**

Cat. No. 38467V

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 Archer MSA contributions made in 2004 and 2005 for 2004 \$	OMB No. 1545-1518	HSA, Archer MSA, or Medicare+Choice MSA Information
		2 Total contributions made in 2004 \$	2004 Form 5498-SA	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2005 for 2004 \$		Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or M+C MSA \$	
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> M+C MSA <input type="checkbox"/>		
City, state, and ZIP code				
Account number (optional)				

Form **5498-SA**

(Keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions to Participant

Note: Reference to a Medicare+Choice (M+C) MSA includes a Medicare Advantage (MA) MSA.

This information is submitted to the Internal Revenue Service by the trustee of your Health Savings Account (HSA), Archer MSA, or Medicare+Choice MSA (M+C 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 M+C MSA are not includible in your gross income nor are they deductible. Neither you nor your employer can make contributions to your M+C 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.

Box 1. Shows employee or self-employed person's Archer MSA contributions made to your Archer MSA in 2004 and through April 15, 2005, for 2004. You may be able to deduct this amount on your 2004 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 2004 to your HSA or Archer MSA. The trustee of your M+C MSA is not required to, but may, show contributions to your M+C MSA.

Box 3. Shows the total HSA or Archer MSA contributions made in 2005 for 2004.

Box 4. Shows any rollover contribution you made to this Archer MSA in 2004 after a distribution from another Archer MSA or shows any rollover to this HSA from another HSA or Archer MSA. 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 M+C MSA at the end of 2004.

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 M+C 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.

Instructions for Trustees

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-SA are the **2004 General Instructions for Forms 1099, 1098, 5498, and W-2G**, and the **2004 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, 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 participant by May 31, 2005.

File Copy A of this form with the IRS by May 31, 2005.