

Part IV. Items of General Interest

Health Savings Accounts (HSAs); Correction

Announcement 2004-67

PURPOSE

This document contains corrections to A-14 in Notice 2004-2, 2004-2 I.R.B. 269, relating to Health Savings Accounts. As published, A-14 of the notice contains errors that may prove to be misleading and are in need of clarification.

CORRECTIONS

The last sentence in A-14 of Notice 2004-2 which currently reads, "After an individual has attained age 65 (the Medicare eligibility age), contributions, including catch-up contributions, cannot be made to an individual's HSA", is corrected to read as follows: "After an individual has attained age 65 and becomes enrolled in Medicare benefits, contributions, including catch-up contributions, cannot be made to an individual's HSA." Additionally, the terms "becomes eligible for" in the first sentence of the Example in A-14 of Notice 2004-2 are replaced by "becomes enrolled in".

FOR FURTHER INFORMATION CONTACT:

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