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 VOID CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee MSA contributions made in 1997 and 1998 for 1997 \$	OMB No. 1545-1518 1997 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 1997 Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total MSA contributions made in 1997 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1998 for 1997 \$		
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 MSA contributions made in 1997 and 1998 for 1997 \$	OMB No. 1545-1518 1997 Form 5498-MSA
		2 Total MSA contributions made in 1997 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1998 for 1997 \$	
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 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 your spouse's employer makes a contribution to your spouse's MSA, you cannot make a contribution to your MSA. If you did make a contribution to your MSA when an employer has contributed, you cannot deduct your contribution, and you will have an excess contribution.

Box 1.—The amount shown is the contributions you made in 1997 and through April 15, 1998, for 1997. You may be able to deduct this amount on your 1997 income tax return. See the instructions for your income tax return for information about how to deduct contributions. 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 contributions made in 1997 to your MSA.

Box 3.—The amount shown is the total contributions made in 1998 for 1997.

Box 4.—This is the amount of any rollover you made to this MSA in 1997 after a distribution from another MSA. See the instructions for your income tax return for information about how to report distributions and rollovers.

Box 5.—This is the fair market value of your account at the end of 1997.

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. 502**, Medical and Dental Expenses.

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TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee MSA contributions made in 1997 and 1998 for 1997 \$	OMB No. 1545-1518 1997 Form 5498-MSA
		2 Total MSA contributions made in 1997 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 1998 for 1997 \$	
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 **1997 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 **1997 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).

Furnish Copy B of this form to the participant by June 1, 1998.

File Copy A of this form with the IRS by June 1, 1998.

