

Attention!

This form is provided for informational purposes and should not be reproduced on personal computer printers by individual taxpayers for filing. The printed version of this form is a "machine readable" form. As such, it must be printed using special paper, special inks, and within precise specifications.

Additional information about the printing of these specialized tax forms can be found in: Publication 1167, *Substitute Printed, Computer-Prepared, and Computer-Generated Tax Forms and Schedules*; and, Publication 1179, *Specifications for Paper Document Reporting and Paper Substitutes for Forms 1096, 1098, 1099 Series, 5498, and W-2G*.

The publications listed above may be obtained by calling 1-800-TAX-FORM (1-800-829-3676). Be sure to order using the IRS publication number.

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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 1999 and 2000 for 1999 \$	OMB No. 1545-1518 1999 Form 5498-MSA
		2 Total contributions made in 1999 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 2000 for 1999 \$	
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of MSA or M+C MSA \$
Street address (including apt. no.)		6 Medicare+Choice MSA <input type="checkbox"/>	
City, state, and ZIP code			
Account number (optional)			

MSA or Medicare+Choice MSA Information

Copy A For Internal Revenue Service Center File with Form 1096.
For Privacy Act and Paperwork Reduction Act Notice and instructions for completing this form, see the **1999 Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498-MSA**

Cat. No. 23097L

Department of the Treasury - Internal Revenue Service

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Instructions to Participant

This information is submitted to the Internal Revenue Service by the trustee of your medical savings account (MSA) or Medicare+Choice MSA (M+C 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 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 MSA, you cannot make a contribution to your 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.

Box 1. Show the contributions you made to your MSA in 1999 and through April 17, 2000, for 1999. You may be able to deduct this amount on your 1999 Form 1040. See **Form 8853**, Medical Savings Accounts and Long-Term Care Insurance Contracts, and its instructions. Any 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. Shows the total employer and employee/ self-employed contributions made in 1999 to your 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 MSA contributions made in 2000 for 1999.

Box 4. Shows any rollover you made to this MSA in 1999 after a distribution from another MSA. See Form 8853 and its 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 MSA or M+C MSA at the end of 1999.

Box 6. If this box is checked, this information is about a Medicare+Choice MSA.

The trustee of your MSA or M+C MSA may provide other information about your account on this form.

Do not attach Form 5498-MSA to your income tax return. Instead, keep it for your records.

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

Trustees, Please Note—

Specific information needed to complete this form and forms in the 1099 series is given in the **1999 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). You can also get forms and instructions from the IRS's Internet Web Site at www.irs.ustreas.gov.

Caution: *Because the IRS processes paper forms by machines (optical character recognition equipment), you cannot file with the IRS Forms 1096, 1098, or 5498 that you print from the IRS's Internet Web Site.*

Due dates. Furnish Copy B of this form to the participant by May 31, 2000.

File Copy A of this form with the IRS by May 31, 2000.

