

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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VOID

CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 2000 and 2001 for 2000 \$	OMB No. 1545-1518 2000 Form 5498-MSA
		2 Total contributions made in 2000 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 2001 for 2000 \$	
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, see the **2000 General 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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CORRECTED (if checked)

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's MSA contributions made in 2000 and 2001 for 2000 \$	OMB No. 1545-1518	MSA or Medicare+Choice MSA Information
		2 Total contributions made in 2000 \$	2000 Form 5498-MSA	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 2001 for 2000 \$		Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code		4 Rollover contributions \$	5 Fair market value of MSA or M+C MSA \$	
		6 Medicare+Choice MSA (if checked) . . . <input type="checkbox"/>		
Account number (optional)				

Form **5498-MSA**

(Keep for your records.)

Department of the Treasury - Internal Revenue Service

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. Shows the contributions you made to your MSA in 2000 and through April 16, 2001, for 2000. You may be able to deduct this amount on your 2000 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 2000 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 2001 for 2000.

Box 4. Shows any rollover you made to this MSA in 2000 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 2000.

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).

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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 2000 and 2001 for 2000 \$	OMB No. 1545-1518 2000 Form 5498-MSA	MSA or Medicare+Choice MSA Information Copy C For Trustee For Privacy Act and Paperwork Reduction Act Notice, see the 2000 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total contributions made in 2000 \$		
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total MSA contributions made in 2001 for 2000 \$		
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code Account number (optional)		4 Rollover contributions \$	5 Fair market value of MSA or M+C MSA \$	
		6 Medicare+Choice MSA <input type="checkbox"/>		

Form **5498-MSA**

Department of the Treasury - Internal Revenue Service

Trustees, Please Note—

To help make it easier for you to get only the information you need to complete the Forms 1099, 1098, 5498, and W-2G you file, we are now providing general and specific form instructions as separate products. The new products you should use for 2000 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G**, which contains general information concerning Form 5498-MSA and forms in the 1099 series, and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2000 Instructions for Forms 1099-MSA and 5498-MSA**. 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.gov**.

Caution: *Because the IRS processes paper forms by machine (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, 2001.

File Copy A of this form with the IRS by May 31, 2001.

