

## ***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 Archer MSA contributions made in 2002 and 2003 for 2002 \$	OMB No. 1545-1518  <b>2002</b>  Form <b>5498-MSA</b>
		2 Total contributions made in 2002 \$	
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total Archer MSA contributions made in 2003 for 2002 \$	
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of Archer 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)			

**Archer 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 **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **5498-MSA**

Cat. No. 23097L

Department of the Treasury - Internal Revenue Service

**Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page**

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 2002 and 2003 for 2002 \$	OMB No. 1545-1518
		2 Total contributions made in 2002 \$	<b>2002</b> Form <b>5498-MSA</b>
TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total Archer MSA contributions made in 2003 for 2002 \$	
PARTICIPANT'S name  Street address (including apt. no.)  City, state, and ZIP code		4 Rollover contributions \$	5 Fair market value of Archer MSA or M+C MSA \$
		6 Medicare+Choice MSA (if checked) . . . <input type="checkbox"/>	
Account number (optional)			

**Archer MSA or Medicare+Choice MSA Information**

**Copy B  
For Participant**

The information in boxes 1 through 6 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

This information is submitted to the Internal Revenue Service by the trustee of your Archer MSA or Medicare+Choice MSA (M+C MSA).

Generally, contributions you make to your Archer MSA are deductible. However, 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.

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

**Box 1.** Shows the contributions you made to your Archer MSA in 2002 and through April 15, 2003, for 2002. You may be able to deduct this amount on your 2002 Form 1040. See **Form 8853**, Archer MSAs and Long-Term Care Insurance Contracts, and its instructions. Any employer contributions are shown on your Form W-2 in Box 12 (code R).

**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 2002 to your 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 Archer MSA contributions made in 2003 for 2002.

**Box 4.** Shows any rollover you made to this Archer MSA in 2002 after a distribution from another Archer 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 Archer MSA or M+C MSA at the end of 2002.

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

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

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

VOID     CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code	1 Employee or self-employed person's Archer MSA contributions made in 2002 and 2003 for 2002 \$	OMB No. 1545-1518  <b>2002</b> Form <b>5498-MSA</b>
	2 Total contributions made in 2002 \$	

**Archer MSA or Medicare+Choice MSA Information**

TRUSTEE'S Federal identification number	PARTICIPANT'S social security number	3 Total Archer MSA contributions made in 2003 for 2002 \$
PARTICIPANT'S name  Street address (including apt. no.)  City, state, and ZIP code	4 Rollover contributions \$	5 Fair market value of Archer MSA or M+C MSA \$
	6 Medicare+Choice MSA . . . . <input type="checkbox"/>	
Account number (optional)		

**Copy C  
For Trustee**  
For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

## Instructions for Trustees

We now provide general and specific form instructions as separate products. The products you should use for 2002 are the **General Instructions for Forms 1099, 1098, 5498, and W-2G** and the separate specific instructions for each information return you file. Specific information needed to complete this form is given in the **2002 Instructions for Forms 1099-MSA and 5498-MSA**. To order these instructions and additional forms, call 1-800-TAX-FORM (1-800-829-3676).

**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 Web Site.*

**Due dates.** Furnish Copy B of this form to the participant by June 2, 2003.

File Copy A of this form with the IRS by June 2, 2003.

