



National Financial Services LLC
 Agent for Fidelity Personal Trust Company
 P.O. Box 28019
 Albuquerque, NM 87125-8019

2021 Form 1099-SA Distributions from an HSA

Account No.	Recipient TIN	Page
238-279248	***-**-1449	1 of 2

eDelivered

VISHWA N SINGH
 1612 GLENGATE CIR
 MORRISVILLE NC 27560-6963

PAYER'S TIN: 04-3523567

Customer Service: 800-544-3716
 Visit Us Online: Fidelity.com

Form 1099-SA	2021 Distributions from an HSA <small>This information is being furnished to the Internal Revenue Service.</small>	OMB No.1545-1517 Copy B for Participant
1 Gross Distribution		1,140.30
2 Earnings on Excess Contributions		0.00
3 Distribution Code		1
4 Fair Market Value on Date of Death		0.00
5 Account Type		HSA

2021 Form 1099-SA Distributions from an HSA

Account No.	Recipient TIN	Page
238-279248	***-**-1449	2 of 2



National Financial Services LLC
 Agent for Fidelity Personal Trust Company
 P.O. Box 28019
 Albuquerque, NM 87125-8019

PAYER'S TIN: 04-3523567

eDelivered

VISHWA N SINGH
 1612 GLENGATE CIR
 MORRISVILLE NC 27560-6963

Customer Service:800-544-3716
 Visit Us Online:Fidelity.com

Form 1099-SA: Distributions from an HSA

These are IRS instructions that we are required to provide to you.

Instructions for Recipient

Distributions from a health savings account (HSA) are reported to you on Form 1099-SA. File Form 8889, Health Savings Accounts (HSAs), with your Form 1040 to report a distribution from these accounts even if the distribution is not taxable. The payer is not required to compute the taxable amount of any distribution.

An HSA distribution is not taxable if you used it to pay qualified medical expenses of the account holder or eligible family member or you rolled it over. An HSA may be rolled over to another HSA. If you did not use the distribution from an HSA to pay for qualified medical expenses, or in the case of an HSA, you did not roll it over, you must include the distribution in your income (see Form 8889). Also, you may owe a penalty.

You may repay a mistaken distribution from an HSA no later than April 15 following the first year you knew or should have known the distribution was a mistaken, providing the trustee allows the repayment.

For more information, see the separate instructions for Form 8889. Also see Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (SSN, ITIN, ATIN, or EIN). However, the issuer has reported your complete identification number to the IRS.

Spouse beneficiary. If you inherited an HSA because of the death of your spouse, see the Instructions for Form 8889.

Estate beneficiary. If the HSA account holder dies and the estate is the beneficiary, the fair market value (FMV) of the account on the date of death is includible in the account holder's gross income. Report the amount on the account holder's final income tax return.

Nonspouse beneficiary. If you inherited the HSA from someone who was not your spouse, you must report as income on your tax return the FMV of the account as of the date of death. Report the FMV on your tax return for the year the account owner died even if you received the distribution from the account in a later year.

See the Instructions for Form 8889. Any earnings on the account after the date of death (line 1 minus line 4 of Form 1099-SA) are taxable. Include the earnings on the "Other income" line on your tax return.

Account number. May show an account or other unique number the payer assigned to distinguish your account.

Line 1. Shows the amount received this year. The amount may have been a direct payment to the medical service provider or distributed to you.

Line 2. Shows the earnings on any excess contributions you withdrew from an HSA by the due date of your income tax return. If you withdrew the excess, plus any earnings, by the due date of your income tax return, you must include the earnings in your income in the year you received the distribution even if you used it to pay qualified medical expenses. This amount is included in line 1. Include the earnings on the "Other income" line of your tax return. An excise tax of 6% for each tax year is imposed on you for excess individual and employer contributions that remain in the account. See Form 5329, Additional Taxes on Qualified Plans (Including IRAs) and Other Tax-Favored Accounts.

Line 3. These codes identify the distribution you received: 1-Normal distribution; 2-Excess contributions; 3-Disability; 4-Death distribution other than code 6; 5-Prohibited transaction; 6-Death distribution after year of death to a nonspouse beneficiary.

Line 4. If the account holder died, shows the FMV of the account on the date of death.

Line 5. Shows the type of account that is reported on this Form 1099-SA.

Future developments. For the latest information about developments related to Form 1099-SA and its instructions, such as legislation enacted after the form and instructions were published, go to www.irs.gov/form1099SA.