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Distributions

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CORRECTE	D (if checked)
JSTEE'S/PAYER'S name, street address, city or town, state or province, ntry, ZIP or foreign postal code, and telephone number	
ENITHEOUTY CORROBATE	

Form 1099-SA From an HSA, ALTHEQUITY CORPORATE Archer MSA, or 15 WEST SCENIC POINTE DRIVE SUITE 400 (Rev. November 2019) Medicare Advantage DRAPER, UT 84020 For calendar year MSA 2022 PAYER'S TIN RECIPIENT'S TIN 1 Gross distribution 2 Earnings on excess cont. Copy B 52-2383166 \*\*\*-\*\*-6222 \$150.00 \$0.00 For RECIPIENT'S name 3 Distribution code 4 FMV on date of death Recipient VARSHA REDDY KAMREDDY \$0.00 5 HSA X Street address (including apt. no.) 1559 KINNAIRD TER NE Arche This information MSA is being furnished City or town, state or province, country, and ZIP or foreign postal code MA to the IRS. MSA LEESBURG, VA 20176 Account number (see instructions) 9603745

Form 1099-SA (Rev. 11-2019)

(keep for your records)

www.irs.gov/Form1099SA

Department of the Treasury - Internal Revenue Service

## Instructions for Recipient

Distributions from a health savings account (HSA), Archer medical savings account (MSA), or Medicare Advantage (MA) MSA are reported to you on Form 1099-SA File Form 8853 or Form 8889 with your Form 1040 or 1040-SR to report a distribution from these accounts even if the distribution isn't taxable. The payer isn't required to compute the taxable amount of any distribution

An HSA or Archer MSA distribution isn't taxable if you used it to pay qualified medical expenses of the account holder or elegible family members or you rolled it over. An HSA may be rolled over to another HSA; an Archer MSA may be rolled over to another Archer MSA or an HSA. An MA MSA isn't taxable if you used it to pay qualified medical expenses of the account holder only. If you didn't use the distribution from an HSA, Archer MSA, or MA MSA to pay for qualified medical expenses, or in the case of an HSA or Archer MSA, you didn't roll it over, you must include the distribution in your income (see Form 8853 or 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 mistake, providing the latest trustee allows the repayment.

For more information, see the instructions for Form 8853 and the instructions for Form 8889 Also see Pub. 969

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 Archer MSA or MA MSA because of the death of your spouse, special rules apply. See the instructions for Form 8853. If you inherited an HSA because of the death of your spouse, see the instructions for Form

Estate beneficiary. If the HSA, Archer MSA, or MA MSA account holder dies and the estate is the peneficiary, 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, Archer MSA, or MA MSA from someone who wasn't 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 8853 or the instructions for Form 8889. Any earnings on the account after the date of death (box 1 minus box 4 of Form 1099-SA) are taxable. Include the earnings on the "Other income" line of your tax return

OMB No. 1545-1517

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

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

Box 2. Shows the earnings on any excess contributions you withdrew from an HSA or Archer MSA 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 box 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-Favpred Accounts.

Box 3. These codes identify the distribution your 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

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

Box 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 they were published, go to www.irs.gov/Form1099SA

