Caution: DRAFT FORM

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

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TRUSTEE'S/PAYER'S name, street ad	ddress, city, state, and ZIP code		OMB No. 1545-1517	Distributions From an HSA, Archer MSA, or Medicare Advantage MSA
			Form 1099-SA	IVISA
PAYER'S federal identification number	RECIPIENT'S identification number	1 Gross distribution	2 Earnings on exces	s cont. Copy A
RECIPIENT'S name	05	3 Distribution code	4 FMV on date of death Service Center \$ File with Form 1096.	
Street address (including apt. no.) City, state, and ZIP code		5 HSA Archer MSA MSA	Ф	For Privacy Act and Paperwork Reduction Act Notice, see the 2009 General
Account number (see instructions)		WOA		Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-SA	Ca	it. No. 38471D	Department of the Tre	easury - Internal Revenue Service

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