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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at IRS.gov/Form1040; the Publication 17 page is at IRS.gov/Pub17; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040) page is at IRS.gov/ScheduleA. If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at IRS.gov/FormsComments. We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.
Part I HSA Contributions and Deduction. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.
1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2019 (see instructions)
2 HSA contributions you made for 2019 (or those made on your behalf), including those made from January 1, 2020, through April 15, 2020, that were for 2019. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions)
3 If you were under age 55 at the end of 2019 and, on the first day of every month during 2019, you were, or were considered, an eligible individual with the same coverage, enter \$3,500 (\$7,000 for family coverage). All others, see the instructions for the amount to enter .


4 Enter the amount you and your employer contributed to your Archer MSAs for 2019 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2019, also include any amount contributed to your spouse's Archer MSAs
5 Subtract line 4 from line 3. If zero or less, enter -0-
6 Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2019, see the instructions for the amount to enter
7 If you were age 55 or older at the end of 2019, married, and you or your spouse had family coverage under an HDHP at any time during 2019, enter your additional contribution amount (see instructions)
8 Add lines 6 and 7
9 Employer contributions made to your HSAs for 2019
10 Qualified HSA funding distributions
11 Add lines 9 and 10 .
12 Subtract line 11 from line 8. If zero or less, enter -0-
13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Schedule 1 (Form 1040 or 1040-SR), line 12, or Form 1040-NR, line 25

Attachment Sequence No. 52

Caution: If line 2 is more than line 13, you may have to pay an additional tax (see instructions).
Part II HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

| 14a | Total distributions you received in 2019 from all HSAs (see instructions) | 14a |  |
| :---: | :---: | :---: | :---: |
|  | Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see instructions) | 14b |  |
| c | Subtract line 14b from line 14a | 14c |  |
| 15 | Qualified medical expenses paid using HSA distributions (see instructions) | 15 |  |
| 16 | Taxable HSA distributions. Subtract line 15 from line 14c. If zero or less, enter $-0-$. Also, include this amount in the total on Schedule 1 (Form 1040 or $1040-S R$ ), line 8, or Form 1040-NR, line 21. Enter "HSA" and the amount on the line next to the box | 16 |  |
| 17a | If any of the distributions included on line 16 meet any of the Exceptions to the Additional 20\% Tax (see instructions), check here |  |  |
| b | Additional $\mathbf{2 0 \%}$ tax (see instructions). Enter 20\% (0.20) of the distributions included on line 16 that are subject to the additional 20\% tax. Also include this amount in the total on Schedule 2 (Form 1040 or $1040-\mathrm{SR}$ ), line 8 , or Form 1040-NR, line 60. Check box c on Schedule 2 (Form 1040 or 1040-SR), line 8, or box b on Form 1040-NR, line 60. Enter "HSA" and the amount on the line next to the box . | 17b |  |
| For P | erwork Reduction Act Notice, see your tax return instructions. Cat. No. 37621P |  | Form 8889 (2019) |

Part III Income and Additional Tax for Failure To Maintain HDHP Coverage. See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.


