

Tax Form Checklist for your HSA

As the tax season approaches, you may be asking yourself what you, as an HSA accountholder, need to do differently when completing your tax forms. This checklist will help simplify what forms you should be aware of and what information will be required.

You will receive the following forms from U.S. Bank:		Received ✓
Form 1099-SA <i>Delivered by February 2</i>	This form is only provided if you <u>distributed funds</u> out of your HSA in the prior year. (includes rollover distributions)	
Form 5498-SA <i>Delivered by May 31</i>	This form is only provided if you <u>contributed funds</u> to your HSA in the prior year through April 15 of the current year. (includes rollover contributions)	

When completing your federal income taxes, you must obtain the following forms:		
Form 1040	<ul style="list-style-type: none"> - Reports deductions for individual contributions - Reports taxable non-medical HSA distributions - Reports any 6% excise tax on excess contributions not withdrawn - Reports any 10% excise tax for non-medical distributions 	
Form 8889 <i>(attach to Form 1040)</i>	<ul style="list-style-type: none"> - Reports HSA contributions (by you, others and/or your employer). You must include all prior year contributions even if they are made in the current year. - Reports HSA distributions (medical, non-medical, rollovers, withdrawals for excess contribution) - Reports HSA you acquire upon death of HSA owner <p><i>Note: If married, you must complete separate Form 8889 for each spouse's HSA.</i></p>	
Form 5329 <i>(attach to Form 1040)</i>	This form only applies if you reported excess contributions not withdrawn prior to the tax filing deadline.	

This checklist is not intended as tax or legal advice and it cannot be relied upon as such. Additional forms may be required for federal or state tax purposes. For more information on HSAs and tax or reporting requirements, please refer to IRS Publication 969. For copies of IRS forms and instructions, please visit the IRS Web site at www.irs.gov/formspubs.

IMPORTANT INFORMATION

This Health Savings Account (HSA) is a custody account with U.S. Bank serving as the custodian. Terms and conditions of the HSA are included in your HSA application and agreement. U.S. Bank deposit products that are held in the HSA are FDIC insured, subject to FDIC insurance limits.

Non-deposit investment products, such as mutual funds, are not deposits or obligations of, or guaranteed by U.S. Bank or any of its affiliates, nor are they insured by the Federal Deposit Insurance Company (FDIC), or any other government agency.