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VOID

CORRECTED

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2007 and 2008 for 2007 \$	OMB No. 1545-1518 2007 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information	
		2 Total contributions made in 2007 \$			
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2008 for 2007 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$		
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>			
City, state, and ZIP code					
Account number (see instructions)					

Form **5498-SA**

Cat. No. 38467V

Department of the Treasury - Internal Revenue Service

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CORRECTED (if checked)

TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2007 and 2008 for 2007 \$	OMB No. 1545-1518	HSA, Archer MSA, or Medicare Advantage MSA Information
		2 Total contributions made in 2007 \$	2007 Form 5498-SA	
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2008 for 2007 \$		Copy B For Participant The information in boxes 1 through 6 is being furnished to the Internal Revenue Service.
PARTICIPANT'S name		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
Street address (including apt. no.)		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
City, state, and ZIP code				
Account number (see instructions)				

Form **5498-SA**

(keep for your records)

Department of the Treasury - Internal Revenue Service

Instructions for Participant

What's new. See boxes 2 and 4 for qualified HSA funding distributions added by the Tax Relief and Health Care Act of 2006. Box 2 includes trustee-to-trustee transfers from an IRA to an HSA. Box 4 includes direct transfers from an HRA or an FSA to an HSA.

This information is submitted to the Internal Revenue Service by the trustee of your health savings account (HSA), Archer MSA, or Medicare Advantage MSA (MA MSA).

Generally, contributions you make to your HSA or Archer MSA are deductible. However, employer contributions to your HSA are not deductible. If your employer makes a contribution to one of your Archer MSAs, you cannot contribute to any Archer MSA for that year. If you made a contribution to your Archer MSA when your employer has contributed, you cannot deduct your contribution, and you will have an excess contribution. If your spouse's employer makes a contribution to your spouse's Archer MSA, you cannot make a contribution to your Archer MSA if your spouse is covered under a high deductible health plan that also covers you.

Contributions that the Social Security Administration makes to your MA MSA are not includible in your gross income nor are they deductible. Neither you nor your employer can make contributions to your MA MSA.

See Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, and its instructions or Form 8889, Health Savings Accounts (HSAs) and its instructions. Any employer contributions made to an Archer MSA are shown on your Form W-2 in box 12 (code R); employer contributions made to HSAs are shown in box 12 (code W).

For more information, see Pub. 969, Health Savings Accounts and Other Tax-Favored Health Plans.

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

Box 1. Shows employee or self-employed person's Archer MSA contributions made to your Archer MSA in 2007 and through April 15, 2008, for 2007. You may be able to deduct this amount on your 2007 Form 1040. See the Form 1040 instructions.

Note. The information in boxes 2 and 3 is provided by the trustee for IRS use only.

Box 2. Shows the total employer and employee/self-employed contributions made in 2007 to your HSA or Archer MSA. This includes qualified distributions (trustee-to-trustee transfers) from an IRA to fund an HSA. The trustee of your MA MSA is not required to, but may, show contributions to your MA MSA.

Box 3. Shows the total HSA or Archer MSA contributions made in 2008 for 2007.

Box 4. Shows any rollover contribution you made to this Archer MSA in 2007 after a distribution from another Archer MSA or shows any rollover to this HSA from another HSA or Archer MSA. Also included are qualified HSA funding distributions (direct transfers of employer contributions) from a health flexible spending arrangement (FSA) or health reimbursement arrangement (HRA) to fund an HSA. See Form 8853 or Form 8889 and their instructions for information about how to report distributions and rollovers. This amount is not included in box 1, 2, or 3.

Box 5. Shows the fair market value of your HSA, Archer MSA, or MA MSA at the end of 2007.

Box 6. Shows the type of account that is reported on this Form 5498-SA.

Other information. The trustee of your HSA, Archer MSA, or MA MSA may provide other information about your account on this form.

Note. Do not attach Form 5498-SA to your income tax return. Instead, keep it for your records.

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TRUSTEE'S name, street address, city, state, and ZIP code		1 Employee or self-employed person's Archer MSA contributions made in 2007 and 2008 for 2007 \$	OMB No. 1545-1518 2007 Form 5498-SA	HSA, Archer MSA, or Medicare Advantage MSA Information Copy C For Trustee For Privacy Act and Paperwork Reduction Act Notice, see the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		2 Total contributions made in 2007 \$		
TRUSTEE'S federal identification number	PARTICIPANT'S social security number	3 Total HSA or Archer MSA contributions made in 2008 for 2007 \$		
PARTICIPANT'S name Street address (including apt. no.) City, state, and ZIP code		4 Rollover contributions \$	5 Fair market value of HSA, Archer MSA, or MA MSA \$	
		6 HSA <input type="checkbox"/> Archer MSA <input type="checkbox"/> MA MSA <input type="checkbox"/>		
Account number (see instructions)				

Form **5498-SA**

Department of the Treasury - Internal Revenue Service

Instructions for Trustees

General and specific form instructions are provided as separate products. The products you should use to complete Form 5498-SA are the 2007 General Instructions for Forms 1099, 1098, 5498, and W-2G and the 2007 Instructions for Forms 1099-SA and 5498-SA. A chart in the general instructions gives a quick guide to which form must be filed to report a particular payment. To order these instructions and additional forms, visit the IRS website at www.irs.gov or call 1-800-TAX-FORM (1-800-829-3676).

Caution: *Because paper forms are scanned during processing, you cannot file Forms 1096, 1098, 1099, or 5498 that you download and print from the IRS website.*

Due dates. Furnish Copy B of this form to the participant by June 2, 2008.

File Copy A of this form with the IRS by June 2, 2008. To file electronically, you must have software that generates a file according to the specifications in Pub. 1220, Specifications for Filing Forms 1098, 1099, 5498, and W-2G Electronically or Magnetically. IRS does not provide a fill-in form option.

Need help? If you have questions about reporting on Form 5498-SA, call the information reporting customer service site toll free at 1-866-455-7438 or 304-263-8700 (not toll free). For TTY/TDD equipment, call 304-267-3367 (not toll free). The hours of operation are Monday through Friday from 8:30 a.m. to 4:30 p.m., Eastern time. The service site can also be reached by email at mccirp@irs.gov.