



## **IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 - Dec. 31, 2011)**

You can prepare this tax form for Tax Year 2011 online and efile it from Jan. 17, 2012, until late October, 2012. After the IRS stops accepting tax returns via efile in October, you can still prepare tax forms for 2011 online with efile.com. After December 15, 2012, tax forms for 2011 must be prepared offline and mailed to the IRS.

If you need to prepare tax returns for previous tax years, you can [work with an efile.com Tax Professional](#).

Check the efile.com website for a wide range of current [IRS Tax Publications](#).  
View a complete list of [Federal Tax Forms](#) that can be prepared online and efiled together with [State Tax Forms](#).  
Estimate your federal income taxes for free with the efile.com [Federal Income Tax Calculator](#).

Download IRS Federal Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Years 2004-2008](#)

Get online [answers to your tax questions](#).

If you have further questions, please [contact an efile.com support representative](#).

If you want to work with a tax professional to prepare your return, you can [contact an efile.com TaxPro](#).

# Health Savings Accounts (HSAs)

▶ **Attach to Form 1040 or Form 1040NR.**

▶ **See separate instructions.**

Name(s) shown on Form 1040 or Form 1040NR

Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

**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.

<b>1</b>	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2011 (see instructions).	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
<b>2</b>	HSA contributions you made for 2011 (or those made on your behalf), including those made from January 1, 2012, through April 17, 2012, that were for 2011. <b>Do not</b> include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	<b>2</b>	
<b>3</b>	If you were under age 55 at the end of 2011, and on the first day of <b>every</b> month during 2011, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,050 (\$6,150 for family coverage). <b>All others</b> , see the instructions for the amount to enter.	<b>3</b>	
<b>4</b>	Enter the amount you and your employer contributed to your Archer MSAs for 2011 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2011, also include any amount contributed to your spouse's Archer MSAs.	<b>4</b>	
<b>5</b>	Subtract line 4 from line 3. If zero or less, enter -0-	<b>5</b>	
<b>6</b>	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 2011, see the instructions for the amount to enter.	<b>6</b>	
<b>7</b>	If you were age 55 or older at the end of 2011, married, and you or your spouse had family coverage under an HDHP at any time during 2011, enter your additional contribution amount (see instructions).	<b>7</b>	
<b>8</b>	Add lines 6 and 7	<b>8</b>	
<b>9</b>	Employer contributions made to your HSAs for 2011	<b>9</b>	
<b>10</b>	Qualified HSA funding distributions	<b>10</b>	
<b>11</b>	Add lines 9 and 10	<b>11</b>	
<b>12</b>	Subtract line 11 from line 8. If zero or less, enter -0-	<b>12</b>	
<b>13</b>	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	<b>13</b>	
<b>Caution:</b> 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.

<b>14a</b>	Total distributions you received in 2011 from all HSAs (see instructions).	<b>14a</b>	
<b>b</b>	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).	<b>14b</b>	
<b>c</b>	Subtract line 14b from line 14a.	<b>14c</b>	
<b>15</b>	Unreimbursed qualified medical expenses (see instructions).	<b>15</b>	
<b>16</b>	<b>Taxable HSA distributions.</b> Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	<b>16</b>	
<b>17a</b>	If any of the distributions included on line 16 meet any of the <b>Exceptions to the Additional 20% Tax</b> (see instructions), check here <input type="checkbox"/>		
<b>b</b>	<b>Additional 20% tax</b> (see instructions). Enter 20% (.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HSA" and the amount.	<b>17b</b>	

**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.

<b>18</b>	Qualified HSA distribution . . . . .	<b>18</b>		
<b>19</b>	Last-month rule . . . . .	<b>19</b>		
<b>20</b>	Qualified HSA funding distribution . . . . .	<b>20</b>		
<b>21</b>	<b>Total income.</b> Add lines 18, 19, and 20. Include this amount on Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to Form 1040, line 21, or Form 1040NR, line 21, enter "HSA" and the amount . . . . .	<b>21</b>		
<b>22</b>	<b>Additional tax.</b> Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 59. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 59, enter "HDHP" and the amount . . . . .	<b>22</b>		