



Federal IRS Income Tax Form for Tax Year 2010 (1/1/2010-12/31/2010)

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**Archer MSAs and
 Long-Term Care Insurance Contracts**

▶ **Attach to Form 1040 or Form 1040NR.** ▶ **See separate instructions.**

Social security number of MSA
 account holder. If both spouses
 have MSAs, see page 1 of the instructions ▶

Section A. Archer MSAs. If you have only a Medicare Advantage MSA, skip Section A and complete Section B.

Part I Archer MSA Contributions and Deductions. See page 2 of the instructions before completing this part. If you are filing jointly and both you and your spouse have high deductible health plans with self-only coverage, complete a separate Part I for each spouse.

1	Total employer contributions to your Archer MSA(s) for 2010	1		
2	Archer MSA contributions you made for 2010, including those made from January 1, 2011, through April 18, 2011, that were for 2010. Do not include rollovers (see page 2 of the instructions)	2		
3	Limitation from the worksheet on page 3 of the instructions	3		
4	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible health plan. (If self-employed, enter your earned income from the trade or business under which the high deductible health plan was established.)	4		
5	Archer MSA deduction. Enter the smallest of line 2, 3, or 4 here. Also include this amount on Form 1040, line 36, or Form 1040NR, line 35. On the dotted line next to Form 1040, line 36, or Form 1040NR, line 35, enter "MSA" and the amount	5		

Caution: If line 2 is more than line 5, you may have to pay an additional tax (see page 3 of the instructions).

Part II Archer MSA Distributions

6a	Total distributions you and your spouse received in 2010 from all Archer MSAs (see page 4 of the instructions)	6a		
b	Distributions included on line 6a that you rolled over to another Archer MSA or a health savings account. Also include any excess contributions (and the earnings on those excess contributions) included on line 6a that were withdrawn by the due date of your return (see page 4 of the instructions)	6b		
c	Subtract line 6b from line 6a	6c		
7	Unreimbursed qualified medical expenses (see page 4 of the instructions)	7		
8	Taxable Archer MSA distributions. Subtract line 7 from line 6c. 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 "MSA" and the amount	8		
9a	If any of the distributions included on line 8 meet any of the Exceptions to the Additional 15% Tax (see page 4 of the instructions), check here ▶ <input type="checkbox"/>			
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included on line 8 that are subject to the additional 15% 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 "MSA" and the amount	9b		

Section B. Medicare Advantage MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2010 from a Medicare Advantage MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

10	Total distributions you received in 2010 from all Medicare Advantage MSAs (see page 5 of the instructions)	10		
11	Unreimbursed qualified medical expenses (see page 5 of the instructions)	11		
12	Taxable Medicare Advantage MSA distributions. Subtract line 11 from line 10. 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 "Med MSA" and the amount	12		
13a	If any of the distributions included on line 12 meet any of the Exceptions to the Additional 50% Tax (see page 5 of the instructions), check here ▶ <input type="checkbox"/>			
b	Additional 50% tax (see page 5 of the instructions). 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 "Med MSA" and the amount	13b		

Name of policyholder (as shown on Form 1040)

Social security number of policyholder

Section C. Long-Term Care (LTC) Insurance Contracts. See Filing Requirements for Section C on page 6 of the instructions before completing this section.

If more than one Section C is attached, check here

14a Name of insured b Social security number of insured

15 In 2010, did anyone other than you receive payments on a per diem or other periodic basis under a qualified LTC insurance contract covering the insured or receive accelerated death benefits under a life insurance policy covering the insured?

16 Was the insured a terminally ill individual?

Note: If "Yes" and the only payments you received in 2010 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 17 through 25 and enter -0- on line 26.

17 Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked

Caution: Do not use lines 18 through 26 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.

18 Enter the part of the amount on line 17 that is from qualified LTC insurance contracts

19 Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions)

20 Add lines 18 and 19

Note: If you checked "Yes" on line 15 above, see Multiple Payees on page 7 of the instructions before completing lines 21 through 25.

21 Multiply \$290 by the number of days in the LTC period

22 Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

23 Enter the larger of line 21 or line 22

24 Reimbursements for qualified LTC services provided for the insured during the LTC period

Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.

25 Per diem limitation. Subtract line 24 from line 23

26 Taxable payments. Subtract line 25 from line 20. If zero or less, enter -0-. Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount