



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

You can efile this tax form for Tax Year 2010 (Jan. 1, 2010 - Dec. 31, 2010) from Jan. 15, 2011 until October 17, 2011.

After October 15 until around December 15, you can prepare the current tax year's tax forms online, but the IRS will no longer accept tax returns via efile. After December 15 of the tax year, forms can only be prepared offline and will have to be mailed to the address listed on each tax form.

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Health Savings Accounts (HSAs)

Department of the Treasury
Internal Revenue Service

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

▶ **See separate instructions.**

Attachment
Sequence No. **53**

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.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2010 (see instructions).	<input type="checkbox"/> Self-only	<input type="checkbox"/> Family
2	HSA contributions you made for 2010 (or those made on your behalf), including those made from January 1, 2011, through April 18, 2011, that were for 2010. 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 2010, and on the first day of every month during 2010, you were, or were considered, an eligible individual with the same coverage, enter \$3,050 (\$6,150 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 2010 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2010, 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 2010, see the instructions for the amount to enter.		
7	If you were age 55 or older at the end of 2010, married, and you or your spouse had family coverage under an HDHP at any time during 2010, enter your additional contribution amount (see instructions).		
8	Add lines 6 and 7		
9	Employer contributions made to your HSAs for 2010	9	
10	Qualified HSA funding distributions	10	
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 Form 1040, line 25, or Form 1040NR, line 25. Caution: If line 2 is more than line 13, you may have to pay an additional tax (see page 5 of the 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 2010 from all HSAs (see instructions)	14a	
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)	14b	
c	Subtract line 14b from line 14a	14c	
15	Unreimbursed qualified medical expenses (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 Form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 21, enter "HSA" and the amount.	16	
17a	If any of the distributions included on line 16 meet any of the Exceptions to the Additional 10% Tax (see instructions), check here <input type="checkbox"/>		
b	Additional 10% tax (see instructions). Enter 10% (.10) of the distributions included on line 16 that are subject to the additional 10% 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.	17b	

Part III **Income and Additional Tax for Failure To Maintain HDHP Coverage.** See page 6 of 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.

18	Qualified HSA distribution	18		
19	Last-month rule	19		
20	Qualified HSA funding distribution	20		
21	Total income. 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	21		
22	Additional tax. 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	22		