This form is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

Department of the Treasure Department of the Treasur	Form 8889					OMB No. 1545	5-0074
Attach to Form 1040 or Form	Department of the Treasury		Health Savings Acco	ounts (HSAs)		200	9
Secief security number of HSA biologies from 1040H Socief security n			Attach to Form 1040 or Form 1040NR.			Attachment Sequence No	53
Part I HSA Contributions and Deduction. See page 3 of the instructions before completing this part. If you filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for expouse. 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions) Self-only Fam 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions) Self-only Fam 2 HSA contributions, contributions through a cafeteria plan, or ollowers (see page 4 of the instructions), you were, or were considered, an eligible individual with the same coverage, enter \$3.000 (\$\$,950 for family coverage). All others, see page 4 of the instructions on the first any time during 2009, lase include any amount contributed to your Archer MSAs for 2009 from Form 4. 3 5 Subtract line 4 from line 5. If zero or less, enter -0. 5 5 6 Enter the amount from line 5. But if you and your spouse shad family coverage under an HDHP at any time during 2009, see the instructions on page 4 for the amount to enter 7 7 If you ereage 5 or clear at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, ener your additional contribution amount (see page 5 of the instructions) 10 1 Add lines 6 and 7 10 11 1 Add lines 8 and 10 11 12			40 or Form 1040NR	beneficiary. If both spouses have	s 🕨		
filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for of spouse. I Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions). I Self-only I Self-only <th>Befo</th> <th>re you begin:</th> <th>Complete Form 8853, Archer MSAs and Long</th> <th>-Term Care Insurance Contrac</th> <th>cts, if</th> <th>required.</th> <th></th>	Befo	re you begin:	Complete Form 8853, Archer MSAs and Long	-Term Care Insurance Contrac	cts, if	required.	
filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for of spouse. Separate Part I for of spouse. 1 Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2009 (see page 4 of the instructions). Self-only Self-only Fam 2 HSA contributions you made for 2009 (or those made on your behaft, including those made for 2009, no not include employer contributions through a cateteria plan, or rollovers (see page 4 of the instructions). 2 Self-only 2 3 If you were under age 55 at the end of 2009, and on the first day of every month during 2009, you were, or were considered, an eligible individual with the same coverage, enter 33.000 (\$5,950 for family coverage). All others, see page 4 of the instructions for the amount to enter. 4 Enter the amount from line 3. If zero or less, enter -0-	Par	t I HSA Co	ontributions and Deduction. See page 3 of	the instructions before compl	eting	this part. If y	ou ar
2009 (see page 4 of the instructions). If you wrade for 2009 (or those made on your behalf), including those made from January 1, 2010, through April 15, 2010, that were for 2009. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see page 4 of the instructions) If you were under age 55 at the end of 2009, and on the first day of every month during 2009, you were, or were considered, an eligible individual with the same coverage, enter \$3,000 (\$5,950 for family coverage). All others, see page 4 of the instructions for the amount to enter . Enter the amount you or your spouse had family coverage under an HDHP at any time during 2009, also include any amount contributed to your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2009, see the instructions on page 4 for the amount to enter . Subtract line 4 from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 or older at the end of 2009, enter your additional contribution amount (see page 5 of the instructions). Add lines 6 and 7. Employer contributions made to your HSAs for 2009. Qualified HSA funding distributions. Add lines 9 and 10. Subtract line 11 from line 8. If zero or less, enter -0. HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on your spouse each have separate HSAs, compa a separate Part II for ach spouse. HSA distributions, If you are filing jointly and both you and your spouse each have separate HSAs, compa a separate Part II for each spouse. HSA deduction. Enter the smaller of line 2 or fine 1		filing joir					
from January 1, 2010, through April 15, 2010, that were for 2009. Do not include employer contributions through a cafeteria plan, or rollovers (see page 4 of the instructions) 2 3 If you were under age 55 at the end of 2009, and on the first day of every month during 2009, you were, or were considered, an eligible individual with the same coverage, enter \$3,000 3 4 Enter the amount you and your employer contributed to your Archer MSAs for 2009 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2009, also include any amount contributed to your spouse's Archer MSAs 5 5 Subtract line 4 from line 3. If zero or less, enter -0. 5 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 2009, enter your additional contribution amount (see page 5 of the instructions). 7 7 If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions). 8 9 10 11 12 11 12 13 12 14 16 11 13 Were age 55. 16 11 12 14 16 11 12 14 14 16 <t< td=""><td>1</td><td>2009 (see page</td><td>e 4 of the instructions)</td><td></td><td>_ Se</td><td>elf-only 🗌 Fa</td><td>amily</td></t<>	1	2009 (see page	e 4 of the instructions)		_ Se	elf-only 🗌 Fa	amily
you were, or were considered, an eligible individual with the same coverage, enter \$3,000 3 4 Enter the amount you and your employer contributed to your Archer MSAs for 2009 from Form 8853, lines 3 and 4. If you or your spouse had family coverage under an HDHP at any time during 2009, also include any amount contributed to your spouse's Archer MSAs 4 5 Subtract line 4 from line 3. If zero or less, enter -0- 5 6 Enter the amount form line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2009, see the instructions on page 4 for the amount to enter 5 7 If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions) 7 8 6 6 6 11 Add lines 6 and 7 8 6 12 Subtract line 11 from line 8. If zero or less, enter -0- 11 11 13 Usdified HSA funding distributions 11 12 14 Add lines 9 and 10 11 12 13 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 13 13 Total distributions. If you are filing jointly and both you and your spouse each have separate	2	from January	1, 2010, through April 15, 2010, that were for 2	009. Do not include employer	2		
853, lines 3 and 4. If you or your spouse had family coverage under an HDIP at any time during 2009, also include any amount contributed to your spouse's Archer MSAs	3	you were, or	were considered, an eligible individual with the	same coverage, enter \$3,000	3		
5 Subtract line 4 from line 3. If zero or less, enter -0- 5 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 2009, see the instructions on page 4 for the amount to enter 6 7 If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions) 7 8 Add lines 6 and 7 8 9 Employer contributions made to your HSAs for 2009 9 10 Qualified HSA funding distributions 10 11 12 11 12 Subtract line 11 from line 8. If zero or less, enter -0- 11 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 10400, line 25, or Form 1040NR, line 25. 13 14 Total distributions. If you are filing jointly and both you and your spouse each have separate HSAs, comparate Part II for each spouse. 14a 14 Total distributions you received in 2009 from all HSAs (see page 6 of the instructions) 14a 15 15 15 16 Taxable HSA distributions. Subtract line 14 and you of He arity form 1040, line 21, or Form 1040NR, line 21. On the dotted line next to line 24, enter "HSA" and the anount 15 <td>4</td> <td>8853, lines 3</td> <td>and 4. If you or your spouse had family coverag</td> <td>e under an HDHP at any time</td> <td>4</td> <td></td> <td></td>	4	8853, lines 3	and 4. If you or your spouse had family coverag	e under an HDHP at any time	4		
family coverage under an HDHP at any time during 2009, see the instructions on page 4 for the amount to enter. 7 If you were age 55 or older at the end of 2009, married, and you or your spouse had family coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions). 8 Add lines 6 and 7 9 9 10 Qualified HSA funding distributions 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 14 Total distributions. If you are filing jointly and both you and your spouse each have separate HSAs, compa a separate Part II for each spouse. 14a Total distributions you received in 2009 from all HSA (see page 6 of the instructions) 15 Unreimbursed qualified medical expenses (see page 6 of the instructions) 16 Taxable HSA distributions. Subtract line 15 from line 14a, that were withdrawn by the due date of your return (see page 6 of the instructions) 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 were any of the Exceptions to the Additional 10% Tax (see page 6 of the instructions). 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 were word the Exceptions to the Additional 10% Tax (see page 6 of the instructions). Enter 10% (.10) o	5	Subtract line 4	from line 3. If zero or less, enter -0		5		
coverage under an HDHP at any time during 2009, enter your additional contribution amount (see page 5 of the instructions) 7 8 Add lines 6 and 7 8 9 Employer contributions made to your HSAs for 2009 9 10 Qualified HSA funding distributions 10 11 Add lines 9 and 10 11 12 Subtract line 11 from line 8. If zero or less, enter -0- 11 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 13 104 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 13 13 HSA deductions. If you are filing jointly and both you and your spouse each have separate HSAs, compare a separate Part II for each spouse. 14a 14a Total distributions you received in 2009 from all HSAs (see page 6 of the 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) 14a 14 Total 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 dtted line next to line 21, enter "HSA" and the amount	6	family coverag	e under an HDHP at any time during 2009, see the		6		
 9 Employer contributions made to your HSAs for 2009 9 10 10 11 Add lines 9 and 10	7	coverage unde	er an HDHP at any time during 2009, enter your add	litional contribution amount	7		
10 Qualified HSA funding distributions 10 11 Add lines 9 and 10 11 12 Subtract line 11 from line 8. If zero or less, enter -0- 11 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25 11 13 HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, compare a separate Part II for each spouse. 13 Partul HSA Distributions. If you are filing jointly and both you and your spouse each have separate HSAs, compare a separate Part II for each spouse. 14a 14a Total distributions you received in 2009 from all HSAs (see page 6 of the 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 page 6 of the instructions) 14b 15 Unreimbursed qualified medical expenses (see page 6 of the instructions) 15 16 Taxable HSA distributions. Subtract line 15 from line 14c. If zero roless, 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					8		
11 Add lines 9 and 10 11 12 Subtract line 11 from line 8. If zero or less, enter -0- 11 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25. 13 13 HSA deduction. Enter the smaller of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25. 13 14 Total distributions. If you are filing jointly and both you and your spouse each have separate HSAs, comparison a separate Part II for each spouse. 14a 14a Total distributions you received in 2009 from all HSAs (see page 6 of the 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 page 6 of the instructions). 14b 15 Unreimbursed qualified medical expenses (see page 6 of the instructions) 14c 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			-				
12 Subtract line 11 from line 8. If zero or less, enter -0			-		11		
 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). Image: table state instruction instruction instruction instruction instruction instruction instruction instruction instruction included on line 14 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 page 6 of the instructions) 14a the subtract line 14b from line 14a		HSA deductio	n. Enter the smaller of line 2 or line 12 here and o				
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 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 page 6 of the instructions)	Part	HSA Dis		u and your spouse each have	sepa	rate HSAs, co	mplet
contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return (see page 6 of the instructions) 14b c Subtract line 14b from line 14a 14a 15 Unreimbursed qualified medical expenses (see page 6 of the 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 page 6 of the 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 57. On the dotted line next to Form 1040, line 60, or	14a	Total distributi	ons you received in 2009 from all HSAs (see page 6	of the instructions)	14a		
c Subtract line 14b from line 14a	b	contributions (and the earnings on those excess contributions)	included on line 14a that were			
 15 Unreimbursed qualified medical expenses (see page 6 of the instructions)	_	-		-			
 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							
 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					10		
 10% Tax (see page 6 of the instructions), check here	10	include this an	nount in the total on Form 1040, line 21, or Form ⁻	1040NR, line 21. On the dotted	16		
b Additional 10% tax (see page 6 of the 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 57. On the dotted line next to Form 1040, line 60, or	17a	-	-	_			
Form 1040NR, line 57, enter "HSA" and the amount	b	Additional 10 ^o on line 16 tha Form 1040, lin	% tax (see page 6 of the instructions). Enter 10% (. t are subject to the additional 10% tax. Also inclu e 60, or Form 1040NR, line 57. On the dotted line	10) of the distributions included ude this amount in the total on next to Form 1040, line 60, or	471		

For Paperwork Reduction Act Notice, see page 5 of the instructions.

Form **8889** (2009)

Part	Income and Additional Tax for Failure To Maintain HDHP Coverage. See page 6 before completing this part. If you are filing jointly and both you and your spouse ea complete a separate Part III for each spouse.			SAs,		
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					
22	Additional tax. Multiply line 21 by 10% (.10). Include this amount in the total on Form 1040, line 60, or Form 1040NR, line 57. On the dotted line next to Form 1040, line 60, or Form 1040NR, line 57, enter "HDHP" and the amount	22				
	Form 8889 (200					