Lively

HSA Tax Check List

Tax Forms Required for HSAs

HSA Tax Form Check List

From Your HSA Provider

- [ ] **IRS Form 1099-SA** — This form is only required if you distrbuted funds that year from your HSA, including rollover funds. This is typically sent out by January 31 each year.
- [ ] **IRS Form 5498-SA** — This form is only required if you contributed funds to your HSA in the previous year until April 15 (tax day) of the current year. This is typically sent out by May 31 each year.

Additional Required Federal Tax Forms

- [ ] **IRS Form 1040** — This is the standard federal income tax form in which you report HSA contributions, taxable non-medical HSA distributions, excess HSA contributions not withdrawn or non-medical HSA distributions.
- [ ] **IRS Form 8889** — This form is required if any HSA contributions have been made to your HSA (from yourself or another person), you have made any HSA distributions, or received an HSA upon the death of the owner.
- [ ] **IRS Form 5329** — This form is required if any HSA contributions have been made to your HSA (from yourself or another person), you have made any HSA distributions, or received an HSA upon the death of the owner.