

Department of the Treasury
Internal Revenue Service

▶ **Attach to Form 1040.**

▶ **See separate instructions.**

Name(s) shown on Form 1040

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+Choice MSA, skip Section A and complete Section B.

Part I General Information. See page 2 of the instructions.

	Yes	No
1a Did you or your employer make contributions to your Archer MSA for 2002?	1a	
b If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?	1b	
c If line 1a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		
2a If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for 2002?	2a	
b If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructions)?	2b	
c If line 2a is "Yes," indicate coverage under high deductible health plan: <input type="checkbox"/> Self-Only or <input type="checkbox"/> Family		

Part II 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 II for each spouse (see page 2 of the instructions).

3a Were any employer contributions made to your Archer MSA(s) for 2002? <input type="checkbox"/> Yes <input type="checkbox"/> No			
b Enter all employer contributions to your Archer MSA(s) for 2002 3b			
4 Enter Archer MSA contributions that you made for 2002, including those made from January 1, 2003, through April 15, 2003, that were for 2002. Do not include rollovers (see page 4 of the instructions)	4		
5 Enter your limitation from the worksheet on page 3 of the instructions	5		
6 Enter your 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.)	6		
7 Archer MSA deduction. Enter the smallest of line 4, 5, or 6 here and on Form 1040, line 27 <i>Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instructions).</i>	7		

Part III Archer MSA Distributions

8a Enter the total distributions you and your spouse received in 2002 from all Archer MSAs (see page 4 of the instructions)	8a		
b Enter any distributions included on line 8a that you rolled over to another Archer MSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 8a that were withdrawn by the due date of your return (see page 4 of the instructions)	8b		
c Subtract line 8b from line 8a	8c		
9 Enter your total unreimbursed qualified medical expenses (see page 4 of the instructions)	9		
10 Taxable Archer MSA distributions. Subtract line 9 from line 8c. 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 "MSA" and the amount	10		
11a If any of the distributions included on line 10 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 10 that are subject to the additional 15% tax. Also include this amount in the total on Form 1040, line 61. On the dotted line next to line 61, enter "MSA" and the amount	11b		

Section B. Medicare+Choice MSA Distributions. If you are filing jointly and both you and your spouse received distributions in 2002 from a Medicare+Choice MSA, complete a separate Section B for each spouse (see page 4 of the instructions).

12 Enter the total distributions you received in 2002 from all Medicare+Choice MSAs (see page 5 of the instructions)	12		
13 Enter your total unreimbursed qualified medical expenses (see page 5 of the instructions)	13		
14 Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. 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 "Med+MSA" and the amount	14		
15a If any of the distributions included on line 14 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 61. On the dotted line next to line 61, enter "Med+MSA" and the amount	15b		

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

16a Name of insured b Social security number of insured

17 In 2002, 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?

18 Was the insured a terminally ill individual?

Note: If "Yes" and the only payments you received in 2002 were accelerated death benefits that were paid to you because the insured was terminally ill, skip lines 19 through 27 and enter -0- on line 28.

19 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 20 through 28 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.

20 Enter the part of the amount on line 19 that is from qualified LTC insurance contracts

21 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)

22 Add lines 20 and 21

Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.

23 Multiply \$210 by the number of days in the LTC period

24 Enter the costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)

25 Enter the larger of line 23 or line 24

26 Enter the total 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.

27 Per diem limitation. Subtract line 26 from line 25

28 Taxable payments. Subtract line 27 from line 22. 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.

Table with 3 columns and rows 19-28. Row 19 is shaded. Row 23 has a shaded cell in the second column. Row 26 has a shaded cell in the second column. Row 27 has a shaded cell in the second column.

