

# Health Savings Account (HSA) Rollover Review

## 1 HSA OWNER INFORMATION

NAME AND ADDRESS		HSA ACCOUNT NUMBER
		SOCIAL SECURITY NUMBER
		E-MAIL (OPTIONAL)
DATE OF BIRTH	DAYTIME PHONE NUMBER	

## 2 ROLLOVER ELIGIBILITY REVIEW (For further explanation see Additional Information included with this form.)


Complete A or B.


- If "No" is checked, a rollover generally cannot occur.
- If you received a distribution of property, the rules require that the same property, or the proceeds of the sale of such property, be rolled over.

<p><b>A. Rollover from an HSA to an HSA.</b></p> <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/> I am completing this rollover within 60 days of receiving my distribution.</p> <p><input type="checkbox"/> <input type="checkbox"/> This is my only distribution from the same HSA, or of the same assets, rolled over in the previous 12 months.</p>
<p><b>B. Rollover from an Archer Medical Savings Account (MSA) to an HSA.</b></p> <p>Yes No</p> <p><input type="checkbox"/> <input type="checkbox"/> I am completing this rollover within 60 days of receiving my distribution.</p> <p><input type="checkbox"/> <input type="checkbox"/> This is my only distribution from the same Archer MSA, or of the same assets, rolled over in the previous 12 months.</p>

## 3 SIGNATURES

I verify that the information contained on this form is true and correct to the best of my knowledge. I further understand that decisions regarding rollovers have important tax consequences, and I have been advised to seek the guidance of a tax or legal professional with regard to this decision. I understand that my custodian/trustee cannot provide legal advice. I indemnify and agree to hold the custodian/trustee harmless against any liabilities. I assume full responsibility for the consequences of this rollover decision.

 \_\_\_\_\_  
Signature of HSA Owner Date

 \_\_\_\_\_  
Signature of Custodian/Trustee Date

## ADDITIONAL INFORMATION

**Purpose.** The Health Savings Account (HSA) Rollover Review form is designed to assist you in meeting your responsibility to only roll over eligible assets.

**For Additional Guidance.** It is in your best interest to seek the guidance of your tax or legal professional before completing this document. For more information refer to Internal Revenue Code (IRC) Section 223, Internal Revenue Service (IRS) Revenue Ruling 2004-38, Revenue Procedure 2004-22, Notices 2004-2, 23, and 25, instructions to your federal income tax return, your local IRS office, or the IRS's web site at [www.irs.gov](http://www.irs.gov).

**Terms.** The following general terms may be helpful in completing your transactions.

**Rollover.** A rollover occurs when eligible assets paid directly to you are redeposited within 60 days of receiving the distribution.

**The 60-Day Rule.** You are allowed 60 calendar days from the date you receive your distribution to complete a rollover.

**One Rollover Per 12-Month Rule.** You are allowed one HSA to HSA, Archer Medical Savings Account (MSA) to Archer MSA, or Archer MSA to HSA rollover per 12-month period. If you rolled over a distribution from the same HSA within the previous 12 months, you are not allowed to roll over this distribution. Additionally, assets rolled over within the previous 12 months are not eligible for rollover.

**Eligible Recipient.** Only the following individuals may be eligible to receive eligible rollover distributions:

- An HSA owner.
- A spouse who is the beneficiary of a deceased HSA owner.

**Archer Medical Savings Account (MSA).** An Archer MSA is a tax-favored savings account designed to help you pay for qualified medical expenses if you are an employee of a small employer or a self-employed individual participating in a high-deductible health insurance plan. Archer MSA assets may be rolled over or transferred to an HSA.