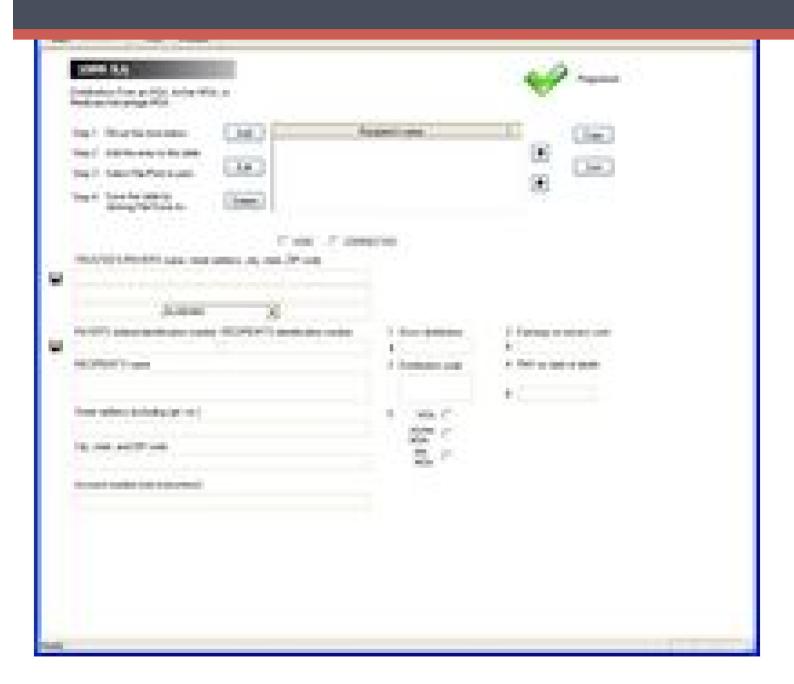
## **CPA**

## Practice **Advisor**

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Distributions From an HSA, Archer MSA, or Medicare Advantage MSA

File Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare Advantage MSA, to report distributions made from HSA, Archer MSA, or Medicare Advantage MSA (MA MSA). The distribution may have been paid directly to a medical service provider or to the account holder. A separate return must be filed for each plan type.

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