

**Part I** **HSA Contributions and Deduction.** See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2016 (see instructions).	<input checked="" type="checkbox"/> Self-only <input type="checkbox"/> Family	
2	HSA contributions you made for 2016 (or those made on your behalf), including those made from January 1, 2017, through April 18, 2017, that were for 2016. Do not include employer contributions, contributions through a cafeteria plan, or rollovers (see instructions).	2	4350 00
3	If you were under age 55 at the end of 2016, and on the first day of <b>every</b> month during 2016, you were, or were considered, an eligible individual with the <b>same</b> coverage, enter \$3,350 (\$6,750 for family coverage). <b>All others</b> , see the instructions for the amount to enter.	3	3350 00
4	Enter the amount you and your employer contributed to your Archer MSAs for 2016 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2016, also include any amount contributed to your spouse's Archer MSAs.	4	0 00
5	Subtract line 4 from line 3. If zero or less, enter -0-	5	3350 00
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 2016, see the instructions for the amount to enter.	6	3350 00
7	If you were age 55 or older at the end of 2016, married, and you or your spouse had family coverage under an HDHP at any time during 2016, enter your additional contribution amount (see instructions).	7	0 00
8	Add lines 6 and 7.	8	3350 00
9	Employer contributions made to your HSAs for 2016	9	250 00
10	Qualified HSA funding distributions	10	250 00
11	Add lines 9 and 10.	11	500 00
12	Subtract line 11 from line 8. If zero or less, enter -0-	12	2850 00
13	<b>HSA deduction.</b> Enter the <b>smaller</b> of line 2 or line 12 here and on Form 1040, line 25, or Form 1040NR, line 25.	13	2850 00
<b>Caution:</b> If line 2 is more than line 13, you may have to pay an additional tax (see instructions).			

# How To Report Excess Hsa Contribution

**L Towner**



## **How To Report Excess Hsa Contribution:**

**Individual Retirement Account Answer Book** Donald R. Levy, Anthony P. Curatola, Jo Ann Lippe, 2014-11-01 Individual Retirement Account Answer Book is designed to provide quick accurate and timely information pertaining to traditional and Roth IRAs that concerns accountants attorneys financial planners mutual fund brokers and other pension professionals The Nineteenth Edition provides you with Accurate answers to virtually every IRA question Clear explanations of IRA reporting and disclosure requirements Strategies for tax estate and retirement planning Full guidelines for establishing traditional and Roth IRAs SIMPLEs SEPs ESAs and HSAs Tax cutting tips examples calculations and worksheets State rules on taxation of traditional IRA and Roth IRA distributions Financial and estate planning strategies involving IRAs **Medicare**

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