

Do not use or file the 2004 Forms 1099-MSA or 5498-MSA. Recent legislation created health savings accounts (HSAs) that will be combined with MSAs on new Form 1099-SA, Distributions From an HSA, Archer MSA, or Medicare+Choice MSA and new Form 5498-SA, HSA, Archer MSA, or Medicare+Choice MSA Information. The new forms and instructions will be available later in 2004.