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New Guidance on Form 8889 for Health Savings Accounts

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The **Internal Revenue Service (IRS)** has released the 2012 version of [Form 8889](#) (Health Savings Accounts [HSA]) and its Instructions. The Form 8889 is filed by HSA holders as an attachment to the IRS Form 1040. The Form 8889 is generally used to report contributions and distributions to and from the HSA. The 2012 versions of the form and instructions are substantially similar to the 2011 versions, however the 2012 form and instructions have been updated to include the 2012 contribution limits, and to reflect that qualified HSA distributions from health flexible spending accounts (FSA) or health reimbursement accounts (HRA) are no longer permitted. Please note the 2012 HSA contribution limits are \$3,100 for an individual and \$6,250 for a family.

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