

# HSA (Health Savings Account) Question and Answers

Did the taxpayer have a health savings account (HSA) and any of the following situations for 2023?

- Q:
- Contributions to an HSA (either by the taxpayer or someone on behalf of the taxpayer)
  - Receive distributions from an HSA
  - Fail to maintain an eligible individual during the testing period
  - Acquire an interest in an HSA as a beneficiary

Answer Yes or No.

A:

Question

Answer

Did the spouse have a health savings account (HSA) and any of the following situations for 2023?

- Q:
- Contributions to an HSA (either by the taxpayer or someone on behalf of the taxpayer)
  - Receive distributions from an HSA
  - Fail to maintain an eligible individual during the testing period
  - Acquire an interest in an HSA as a beneficiary

Answer Yes or No.

A:

Question

YES

taxpayer have HSA

Indicate the coverage type of the taxpayer's high deductible health plan (HDHP):

Q: (1) Self Only coverage  
(2) Family coverage

A:

Question

BOBBY L COL...

Q: Was the taxpayer enrolled in Medicare for all of 2023?

A:

Question

BOBBY L COL...

BOBBY L CO

Q: Did the taxpayer acquire an interest in an HSA during 2023 because of death of the account holder?

A:

Question

BOBBY L COL...

Q: Did the taxpayer have any contributions that were made (either by the taxpayer or an employer) for 2023?

A:  NO

The next steps are the most important- When someone has a distribution from an HSA

Q: Did the taxpayer receive distributions from the HSA (whether or not a Form 1099-SA was received such as a 'deemed' distribution) in 2023?

A:  YES

Q: Did the taxpayer receive distributions from the HSA (whether or not a Form 1099-SA was received such as a 'deemed' distribution) in 2023?

A:

Question	BOBBY L COL...
DHP coverage	1
Enrolled in medicare	NO
Acquire an HSA interest through death	NO
HSA contributions	NO

Q: Enter the total distribution amounts the taxpayer received in 2023 from all HSA's.

A:

Question	BOBBY L COL...
HDHP coverage	1
Enrolled in medicare	NO
Acquire an HSA interest through death	NO
HSA contributions	NO
HSA distributions	YES

Q: Enter the total distribution amounts the taxpayer received in 2023 from all HSA's.

A:

Question	BOBBY L COL...
HDHP coverage	1
Enrolled in medicare	NO
Acquire an HSA interest through death	NO
HSA contributions	NO
HSA distributions	YES

Q: **Preparer** - The total amount of distributions in 2023 is \$1,500.

Enter the amount of this distribution the taxpayer rolled over to another HSA. (Also include excess contributions and the earnings on the excess contributions that were withdrawn by April 15, 2024.)

A:

Question	BOBBY L COL...
HDHP coverage	1
Enrolled in medicare	NO
Acquire an HSA interest through death	NO
HSA contributions	NO
HSA distributions	YES
Amount of distributions	1,500

















