

PAYER'S name, street address, city state and zip code		<input type="checkbox"/> CORRECTED (if checked)	<b>Indiana Individual Medical Savings Accounts</b>  <b>20</b> _____ Year	<b>MSA</b>	<b>Attach to state tax return if required</b>
			2. Medical withdrawals		
PAYER'S Federal identification number	RECIPIENT'S social security number		3. Rollovers		
RECIPIENT'S name, street address (including apt. no.), city, state and zip code			4. Nonmedical withdrawals not subject to penalty	6. Nonmedical withdrawals subject to penalty	Attach this form to your Indiana income tax re- turn if you are claiming Box 2 &/or Box 7 as a deduction on your Indi- ana income tax return.
			5. Interest - taxable	7. Interest - exempt	

Form IN-MSA SF 48244, Rev. 8/00

Indiana Department of Revenue

PAYER'S name, street address, city state and zip code		<input type="checkbox"/> CORRECTED (if checked)	<b>Indiana Individual Medical Savings Accounts</b>  <b>20</b> _____ Year	<b>MSA</b>	<b>Attach to state tax return if required</b>
			2. Medical withdrawals		
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## Instructions for Plan Administrator (Payer) and Employee

The plan administrator must report medical savings account information for each employee with respect to contributions, rollovers, interest income earned during the taxable year, distributions made to the account holder and amounts subject to penalty.

From activity during the tax year: Enter total contributions in Box 1; Enter total withdrawals for medical reimbursements in Box 2; Enter rollovers in Box 3; Enter the nonmedical withdrawals made that are not subject to penalty in Box 4; Enter taxable interest from the account (that is also reported on Form 1099 INT) in Box 5; Enter the nonmedical withdrawals that are subject to penalty under IC 6-8-11-17(c) in Box 6; Enter in Box 7 the amount of interest (also included in the Box 5 total) that is exempt from Indiana adjusted gross income tax (that portion earned from employee's contribution).

If there is a Box 6 entry the plan administrator must, by January 1 following the end of the tax year, mail:

- a copy of this form;
- Form MSA-3; and
- the penalty amount withheld to: Indiana Department of Revenue  
P.O. Box 935  
Indianapolis, IN 46206-0935

The employee must attach this form to the Indiana individual income tax return **only** when claiming an Indiana medical savings account deduction.

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