## Form **8853**

Archer MSAs and Long-Term Care Insurance Contracts

► Attach to Form 1040. ► See separate instructions.

2003 Attachment Sequence No. 39

OMB No. 1545-1561

Department of the Treasury Internal Revenue Service

Name(s) shown on Form 1040

Social security number of MSA account holder. If both spouses have MSAs see page 1 of the instructions.

	have MSAs, see page 1 of the instructions		<u>: : : : : : : : : : : : : : : : : : : </u>		
	tion A. Archer MSAs. If you have only a Medicare+Choice MSA, skip Section A and cor	<u>nplete</u>	Section	<u>В.</u>	
Par	General Information. See page 2 of the instructions.				
				Yes	No
1a	Did you or your employer make contributions to your Archer MSA for 2003?		. 1a		
	If "Yes," were you uninsured when the MSA was established (see page 2 of the instructions)?.		1b	ļ	
		$\square$ Fam	ily		
	If married, did your spouse or spouse's employer make contributions to your spouse's Archer MSA for	2003?	2a		
b	If "Yes," was your spouse uninsured when the MSA was established (see page 2 of the instructio	ns)? .	. 2b		
С	If line 2a is "Yes," indicate coverage under high deductible health plan: Self-Only or	☐ Fam	ily /////		
Par	I J				
	If you are filing jointly and both you and your spouse have high deductible hea		ans with	self	-only
	coverage, complete a separate Part II for each spouse (see page 2 of the instruct	tions).			
3a	Were any employer contributions made to your Archer MSA(s) for 2003? .   Yes   No				
b	Total employer contributions to your Archer MSA(s) for 2003				
4	Archer MSA contributions you made for 2003, including those made from January 1, 2004, through				
	April 15, 2004, that were for 2003. Do not include rollovers (see page 4 of the instructions)	4			
5	Limitation from the worksheet on page 3 of the instructions	5			
6	Compensation (see page 3 of the instructions) from the employer maintaining the high deductible				
Ū	health plan. (If self-employed, enter your earned income from the trade or business under which				
	the high deductible health plan was established.)	6			
7	Archer MSA deduction. Enter the smallest of line 4, 5, or 6. Also include this amount in the				
	total on Form 1040, line 33. On the dotted line next to line 33, enter "MSA" and the amount .	7			
	Caution: If line 4 is more than line 7, you may have to pay an additional tax (see page 3 of the instruction)	ons).			
Par	t III Archer MSA Distributions				
8a	Total distributions you and your spouse received in 2003 from all Archer MSAs (see page 4 of				
	the instructions)	8a			
b	Distributions included on line 8a that you rolled over to another Archer MSA. Also include any				
-	excess contributions (and the earnings on those excess contributions) included on line 8a that				
	were withdrawn by the due date of your return (see page 4 of the instructions)	8b			
С	Subtract line 8b from line 8a	8c			
9	Unreimbursed qualified medical expenses (see page 4 of the instructions)	9			
10	<b>Taxable Archer MSA distributions.</b> Subtract line 9 from line 8c. If zero or less, enter -0 Also				
	include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter				
	"MSA" and the amount	10			
11a	If any of the distributions included on line 10 meet any of the Exceptions to the Additional				
	15% Tax (see page 4 of the instructions), check here				
b	Additional 15% tax (see page 4 of the instructions). Enter 15% (.15) of the distributions included				
	on line 10 that are subject to the additional 15% tax. Also include this amount in the total on				
	Form 1040, line 60. On the dotted line next to line 60, enter "MSA" and the amount	11b			
Sec	tion B. Medicare+Choice MSA Distributions. If you are filing jointly and both you an				
	distributions in 2003 from a Medicare+Choice MSA, complete a separate Section	B for	each sp	ouse	(see
	page 4 of the instructions).				
12	Total distributions you received in 2003 from all Medicare+Choice MSAs (see page 5 of the				
	instructions)	12			
13	Unreimbursed qualified medical expenses (see page 5 of the instructions)	13			
14	Taxable Medicare+Choice MSA distributions. Subtract line 13 from line 12. If zero or less,				
	enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next				
	to line 21, enter "Med+MSA" and the amount	14			
15a	If any of the distributions included on line 14 meet any of the Exceptions to the Additional				
	50% Tax (see page 5 of the instructions), check here				
b	Additional 50% tax (see page 5 of the instructions). Also include this amount in the total on				
	Form 1040, line 60. On the dotted line next to line 60, enter "Med+MSA" and the amount	15b			

Form 8853 (2003) Attachment Sequence No. 39 Page 2

Name of policyholder (as shown on Form 1040)

Social security number of policyholder ►

Section C. Long-Term Care (LTC) Insurance Contracts.	See Filing Re	equirements f	or Section	C on	page 6	of
the instructions before completing this section.						

	If more than one Section C is attached, check here	▶ □
16a	Name of insured ▶ b Social security number of insur	red ▶
17	In 2003, did anyone other than you receive payments on a per diem or other periodic basis under a LTC insurance contract covering the insured or receive accelerated death benefits under a life in policy covering the insured?	isurance
18	Was the insured a terminally ill individual?	□ Yes □ No vere paid
19	Gross LTC payments received on a per diem or other periodic basis. Enter the total of the amounts from box 1 of all Forms 1099-LTC you received with respect to the insured on which the "Per diem" box in box 3 is checked	19
	Caution: Do not use lines 20 through 28 to figure the taxable amount of benefits paid under an LTC insurance contract that is not a qualified LTC insurance contract. Instead, if the benefits are not excludable from your income (for example, if the benefits are not paid for personal injuries or sickness through accident or health insurance), report the amount not excludable as income on Form 1040, line 21.	
20	Enter the part of the amount on line 19 that is from qualified LTC insurance contracts	20
21	Accelerated death benefits received on a per diem or other periodic basis. Do not include any amounts you received because the insured was terminally ill (see page 7 of the instructions) .	21
22	Add lines 20 and 21	22
	Note: If you checked "Yes" on line 17 above, see Multiple Payees on page 7 of the instructions before completing lines 23 through 27.	
23 24	Multiply \$220 by the number of days in the LTC period  Costs incurred for qualified LTC services provided for the insured during the LTC period (see page 7 of the instructions)	
25 26	Enter the larger of line 23 or line 24	
	Caution: If you received any reimbursements from LTC contracts issued before August 1, 1996, see page 7 of the instructions.	
27	Per diem limitation. Subtract line 26 from line 25	27
28	<b>Taxable payments.</b> Subtract line 27 from line 22. If zero or less, enter -0 Also include this amount in the total on Form 1040, line 21. On the dotted line next to line 21, enter "LTC" and the amount.	28