Form **8889**	**Health Savings Accounts (HSAs)**	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	▶ **Attach to Form 1040, 1040-SR, or 1040-NR.** ▶ **Go to** *www.irs.gov/Form8889* **for instructions and the latest information.**	**2020** Attachment Sequence No. **52**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR	Social security number of HSA beneficiary. If both spouses have HSAs, see instructions ▶

Before you begin: Complete Form 8853, Archer MSAs and Long-Term Care Insurance Contracts, if required.

Part I — HSA Contributions and Deduction.
See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part I for each spouse.

1	Check the box to indicate your coverage under a high-deductible health plan (HDHP) during 2020. See instructions . . . . ▶ ☐ Self-only ☐ Family		
2	HSA contributions you made for 2020 (or those made on your behalf), including those made from January 1, 2021, through April 15, 2021, that were for 2020. **Do not** include employer contributions, contributions through a cafeteria plan, or rollovers. See instructions	**2**	
3	If you were under age 55 at the end of 2020 and, on the first day of **every** month during 2020, you were, or were considered, an eligible individual with the **same** coverage, enter $3,550 ($7,100 for family coverage). **All others,** see the instructions for the amount to enter	**3**	
4	Enter the amount you and your employer contributed to your Archer MSAs for 2020 from Form 8853, lines 1 and 2. If you or your spouse had family coverage under an HDHP at any time during 2020, also include any amount contributed to your spouse's Archer MSAs	**4**	
5	Subtract line 4 from line 3. If zero or less, enter -0-	**5**	
6	Enter the amount from line 5. But if you and your spouse each have separate HSAs and had family coverage under an HDHP at any time during 2020, see the instructions for the amount to enter . .	**6**	
7	If you were age 55 or older at the end of 2020, married, and you or your spouse had family coverage under an HDHP at any time during 2020, enter your additional contribution amount. See instructions	**7**	
8	Add lines 6 and 7	**8**	
9	Employer contributions made to your HSAs for 2020	**9**		
10	Qualified HSA funding distributions	**10**		
11	Add lines 9 and 10	**11**	
12	Subtract line 11 from line 8. If zero or less, enter -0-	**12**	
13	**HSA deduction.** Enter the **smaller** of line 2 or line 12 here and on Schedule 1 (Form 1040), Part II, line 12	**13**	
	Caution: If line 2 is more than line 13, you may have to pay an additional tax. See instructions.		

Part II — HSA Distributions.
If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part II for each spouse.

14a	Total distributions you received in 2020 from all HSAs (see instructions)	**14a**	
b	Distributions included on line 14a that you rolled over to another HSA. Also include any excess contributions (and the earnings on those excess contributions) included on line 14a that were withdrawn by the due date of your return. See instructions	**14b**	
c	Subtract line 14b from line 14a	**14c**	
15	Qualified medical expenses paid using HSA distributions (see instructions)	**15**	
16	**Taxable HSA distributions.** Subtract line 15 from line 14c. If zero or less, enter -0-. Also, include this amount in the total on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	**16**	
17a	If any of the distributions included on line 16 meet any of the **Exceptions to the Additional 20% Tax** (see instructions), check here . . . . ▶ ☐		
b	**Additional 20% tax** (see instructions). Enter 20% (0.20) of the distributions included on line 16 that are subject to the additional 20% tax. Also, include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HSA" and the amount on the line next to the box . . .	**17b**	

Part III — Income and Additional Tax for Failure To Maintain HDHP Coverage.
See the instructions before completing this part. If you are filing jointly and both you and your spouse each have separate HSAs, complete a separate Part III for each spouse.

18	Last-month rule	**18**	
19	Qualified HSA funding distribution	**19**	
20	**Total income.** Add lines 18 and 19. Include this amount on Schedule 1 (Form 1040), Part I, line 8, and enter "HSA" and the amount on the dotted line	**20**	
21	**Additional tax.** Multiply line 20 by 10% (0.10). Include this amount in the total on Schedule 2 (Form 1040), Part II, line 8; check box c and enter "HDHP" and the amount on the line next to the box . .	**21**	

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