

Instructions for Trustee

To complete Form 5498-SA, use:

- The 2022 General Instructions for Certain Information Returns, and
- The 2022 Instructions for Forms 1099-SA and 5498-SA.

To get and to order these instructions, go to www.irs.gov/EmployerForms.

Caution: Because paper forms are scanned during processing, you cannot file certain Forms 1096, 1097, 1098, 1099, 3921, or 5498 that you print from the IRS website.

Filing and furnishing. For filing and furnishing instructions, including due dates, and to request filing or furnishing extensions, see the 2022 General Instructions for Certain Information Returns.

Need help? If you have questions about reporting on Form 5498-SA, call the information reporting customer service site toll free at 866-455-7438 or 304-263-8700 (not toll free). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not toll free).