

Health Savings Accounts (HSAs); Correction

Announcement 2004–67

PURPOSE

This document contains corrections to A–14 in Notice 2004–2, 2004–2 I.R.B. 269, relating to Health Savings Accounts. As published, A–14 of the notice contains errors that may prove to be misleading and are in need of clarification.

CORRECTIONS

The last sentence in A–14 of Notice 2004–2 which currently reads, “After an individual has attained age 65 (the Medicare eligibility age), contributions, including catch-up contributions, cannot be made to an individual’s HSA”, is corrected to read as follows: “After an individual has attained age 65 and becomes enrolled in Medicare benefits, contributions, including catch-up contributions, cannot be made to an individual’s HSA.” Additionally, the terms “becomes eligible for” in the first sentence of the Example in A–14 of Notice 2004–2 are replaced by “becomes enrolled in”.

FOR FURTHER INFORMATION CONTACT:

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