FARM BUREAU® BANK℠

FARM BUREAU BANK – RETURN OF MISTAKEN DISTRIBUTION FORM

Use this form to return a qualifying mistaken distribution from your Farm Bureau Bank Health Savings Account (HSA). IRS rules provide that a return of a mistaken HSA distribution, in accordance with applicable requirements, will result in the distribution amount not being included in gross income under IRC section 223(f)(2) or subject to the 20% additional tax under IRC section 223(f)(4) or an excise tax on excess contributions under section 4973(a)(5). Please see IRS Notice 2004-50, Q&A 37 or consult with your tax advisor regarding your individual situation.

The account owner must repay the mistaken distribution to the HSA no later than April 15 following the first year the account owner knew or should have known the distribution was a mistake. A return of a mistaken distribution is not included in gross income, is not subject to the 20% additional tax, and the repayment is not subject to the excise tax on excess contributions. The repayment will not be reported as a contribution on Form 5498-SA.

Forward your completed form along with a **check** made payable to **Farm Bureau Bank** in the amount of the mistaken distribution. Please write your **HSA account number** in the memo portion of your check, along **with the words "Mistaken Distribution."**

Return this completed form to:
Farm Bureau Bank
Attn: Servicing Support
PO Box 33427
San Antonio, Texas 78265-3427

If sending your request by overnight delivery: Farm Bureau Bank, Attn: Servicing Support, 17300 Henderson Pass Suite 101, San Antonio, Texas 78232. If you have any questions, visit us at www.farmbureaubank.com or call us at 1-800-492-3276.

Section 1: Customer Information:

Account Number: _____ Account Owner: _____

Section 2: Details of Mistaken Distribution:

Date of Mistaken Distribution: _____ Amount Of Mistaken Distribution: _____

Amount of Check to Repay Mistaken Distribution (must match Amount of Mistaken Distribution): _____

Section 3: Authorization and Signature:
The transaction described above was an unintentional distribution from my Health Savings Account. I am enclosing a check in the same amount, to remedy this mistake. By signing below I represent both that 1) there is clear and convincing evidence that the mistaken distribution described above was distributed from Farm Bureau Bank HSA because of a mistake and 2) the requested transaction will result in the repayment of the mistaken distribution to the HSA no later than April 15 following the first year I knew or should have known the distribution was a mistake.

X_____ _____ _____
Signature of Account Owner **Print Name** **Date (mm/dd/yy)**