



Tax Reduction Letter

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To view the applicable references, click the links below:

1. [IRC Section 223.](#)
2. [Instructions for Form 8889, Health Savings Accounts \(HSAs\) \(2009\).](#)
3. [Form 8889, Health Savings Accounts \(HSAs\) \(2009\).](#)
4. [Form 1040, U.S. Individual Income Tax Return \(2009\), line 25.](#)