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INSTRUCTIONS FOR COMPLETING THE STATEMENT OF MEDICAL NECESSITY FOR MEDICAL REIMBURSEMENT

The Internal Revenue Service requires a physician statement in order to reimburse certain medical expenses under a General-Purpose or Limited-Purpose Medical Reimbursement Account / Flexible Spending Account (FSA). Some expenses have a “dual- purpose” and are not eligible for reimbursement under all circumstances. For example, massage therapy for stress relief is not eligible; however, massage therapy recommended by a chiropractor or physical therapist to treat a particular medical condition or prescribed as a result of an injury would be eligible with proper documentation. Section 125 follows the rules under Code Section 213(d) when determining whether or not an expense is tax deductible. In order to verify that these types of dual purpose expenses qualify as medical care under Code Section 213(d) you will need a written statement from a medical provider (i.e. doctor, dentist, chiropractor, homeopathic care provider, etc). Vitamins or herbal supplements recommended by a physician to prevent a problem (i.e. calcium to ward off osteoporosis) will not be eligible, but vitamins used to treat a medical condition like high cholesterol (i.e. fish oil) will be eligible with the appropriate doctor’s letter. The written statement must **identify the specific medical condition**, a description of the specific treatment recommended and how it will treat/alleviate the medical condition, as well as the duration of the treatment prescribed.

Benefits Design Group, Inc. has developed this form to assist you in gathering the necessary information needed to process your medical FSA claim. You may use this form as is and have your physician complete the information below OR your physician may write his/her own letter on their letterhead, including the necessary information as stated below.

In order to obtain your reimbursement in a timely manner, please include your physician statement with your “Request for Reimbursement Form” along with an itemized billing statement or other documentation that includes the date of service and a description of the service provided. The Request for Reimbursement form and “Statement of Medical Necessity” will be available on our website at www.bdgflex.com. You will find these and other information under the “Forms and Instructions” section of our website.

Note: Internal Revenue Code Section 213(d)(1) provides that medical care means amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body.

IMPORTANT: An updated statement will be required each Plan Year for expenses that may continue into new plan years.

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In order for these types of expenses to be eligible as medical care under IRS Code Section 125 you will need a written statement from a medical provider (i.e. doctor, dentist, chiropractor, homeopathic care provider, etc). The written statement must identify the specific medical condition, a description of the specific treatment recommended and how it will treat/alleviate the medical condition, as well as the duration of the treatment prescribed.

Employee Name: _____

Soc Sec Number (last 4 digits required): _____ **Employer:** _____

Patient Name: _____

Diagnosis/Medical Condition: _____

Recommended Treatment (Please include a description of how it will treat the medical condition or alleviate the symptoms of the medical condition, as well as the length of time required for this treatment):

Provider Name: _____

Provider Address: _____

Provider Telephone: _____

Provider Signature: _____ **Date:** _____

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Please submit this completed form along with a “Request for Reimbursement”. Claims can be submitted by mail to Benefits Design Group, Inc. PO Box 370 Onalaska, WI 54650 or by fax 608-781-4576 or by scanning and e-mailing to claims@bdgflex.com.

Contact our offices at the toll free numbers below if you have any questions or concerns regarding the completion of this form.