

Participant Information (Please Print)

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| Employer's Name: | |
| Employee's Name | Patient's Name: |

Medical Necessity Certification (Attach this form and any receipts to a completed claim form.)

Under the Internal Revenue Service (IRS) rules, some health care services and products are only eligible for reimbursement from your Health Care Flexible Spending Account when you doctor or other licensed health care provider certifies that they are medically necessary. Your provider must indicate your specific diagnosis, the specific treatment needed and how this treatment will alleviate your medical condition.

Your health care provider can also submit a statement on his or her letterhead, as long as the letter includes all the information on this form.

By submitting this letter you certify that the expenses you are claiming are a direct result of the medical condition described below, and you would not incur the expenses you are claiming if you were not treating this medical condition. If you are claiming membership to a health club, you certify that you were not already a member of a health club.

You only need to submit this form, or your provider's letter containing the same information, with the first claim you submit for the service or product being recommended. This will stay in effect until the end of the current plan year. If the treatment continues beyond the plan year, you will need a new letter for the next plan year.

Please have the service provider complete this form.

Medical Diagnosis:

Treatment Recommended:

Duration of Treatment:

Please describe the recommended treatment and how it will alleviate the diagnosis or symptoms of the medical condition listed above.

Provider Certification

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|---------------------------------|-------|
| Provider's Signature: | Date: |
| Provider's Name: (Please Print) | |

Please submit your completed certification form along with your completed Claim Form.