

TO: HEALTH CARE PROFESSIONAL
FROM: H R SUPPORT & CONSULTING SERVICES, INC. FLEX ADMINISTRATION
RE: LETTER OF MEDICAL NEED

Under Internal Revenue Service regulations effective January 1, 1991, expenses for medical treatments that are performed **primarily** to improve general health are not eligible for reimbursement under a Medical Reimbursement Account such as vitamins, supplements, herbal supplements, etc.. However, any procedures which are intended to alleviate, treat, mitigate or prevent a specific medical condition, remain eligible for reimbursement even if such procedures also contribute to improving the patient's general health or appearance.

As the Claims Administrator we are required to obtain your certification that the treatment your patient is receiving is to treat a specific medical condition. Your certification below should explain that the procedure meaningfully promotes the proper functioning of the body or prevents or treats illness or disease.

NAME OF INDIVIDUAL FOR WHOM THIS LETTER OF MEDICAL NEED APPLIES

DATE: _____

EMPLOYER OF THE **PARTICIPANT IN THE ACCOUNT:** _____

ITEM OR PROCEDURE PHYSICIAN IS DEEMING TO BE MEDICALLY NECESSARY IN MEETING IRS REGULATIONS FOR REIMBURSEMENT AS DESCRIBED ABOVE:

EXPLANATION OF MEDICAL CONDITION AND TREATMENT PRESCRIBED FOR THE PERSON NOTED ABOVE.

The treatment/prescription is not prescribed solely to improve the patient's general health, nor is it for cosmetic reasons.

Signature

Professional Title

Name

Address

Phone Number

**PARTICIPANT SHOULD
FAX OR MAIL THIS FORM
ALONG WITH REIMBURSEMENT
REQUEST & RECEIPT**

**TO: (207) 655-6636
H R Support & Consulting Services, Inc
159 Watkins Shores Road
Casco, ME 04015-4309**