

HR SUPPORT & CONSULTING SERVICES FLEX DEPARTMENT
LETTER OF MEDICAL NECESSITY (LMN)

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

HRSC's flex department has developed this letter to assist you and your health care provider in providing the information we need in order to process your claim. If preferred, your provider can submit a statement on his or her letterhead, as long as the letter includes **all** of the information requested on this form.

By submitting this LMN 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.

You only need to submit this submission form, or your provider's letter containing the same information, with the first claim you submit for the service or product. For the Plan Year. However, if the treatment extends beyond the current Plan Year for which you are a participant, you must submit a new form or letter from the physician for each new Plan Year for which you wish to have the service(s) and/or product(s) reimbursed.

Date: _____

FSA Participant's Name: _____

Participant's Employer: _____

Name of Patient for whom this Letter of Medical Necessity is for: _____

Relationship to FSA Participant: Self Spouse Dependent Child

Diagnosis: _____

CPTCode: _____

In order to be a covered expense the treatment must be considered "medically necessary" by your medical doctor. Please have your doctor describe.

Providers Signature: _____

Provider Name: _____

Provider License # and State: _____ **State:** _____

Provider's Telephone#: _____