



Certificate of Medical Necessity

Submission Form

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

You must submit this certification, or your provider's letter containing the same information, with each claim you submit for the specific service or product. However, if the treatment extends beyond the time period listed, you need to submit a new certification/physician letter covering the new time period.

Employee Name	
Alternate ID/SSN	

Patient Name	
Diagnosis	
Recommended Treatment	
How will the recommended treatment alleviate the diagnosis or symptoms?	
How long is the treatment required?	
What other treatments have been attempted?	

Is this expense medically necessary?	

Provider Name	
Provider Address	
Provider Telephone #	
Provider Signature	
Date	

If this reimbursement is not medically necessary you will be subject to Federal and State income taxes.