

FSA's simply beneficial

Concerned about rising healthcare costs?
Put the power of healthcare savings into your own hands.



FSAs simply beneficial –

Still unsure about FSAs? Take a look



An FSA can be used for healthcare costs, such as doctor co-pays, LASIK surgery, eyeglasses, contact lenses, orthodontics, eligible over-the-counter products, prescriptions and more.

Let's start with the definition of an FSA. Quite simply, it stands for Flexible Spending Account and it can be an indispensable part of your overall benefits program.

Here's how it works: An FSA is an account your employer sets up so you can pay for a variety of healthcare needs, such as insurance co-pays deductibles, specific over-the-counter products as well as some dental and vision care costs. Here's the best part: your FSA is funded entirely by your pre-tax income. You can save money and offset rising healthcare costs and dependent care costs. The more dependents you have, the greater your savings!

Here's another way to look at an FSA: By setting aside healthcare funds pre-tax, you can increase your savings and ultimately increase your spending power. Below is an example of the tax savings you could enjoy by taking advantage of an FSA.

	With an FSA	Without an FSA
Annual Salary before taxes	\$30,000	\$30,000
FSA Contribution	-\$1,500	\$0
Taxable Income	\$28,500	\$30,000
Less Taxes		
Federal (est. 15%)		
FICA (7.65%)	-\$6,455	-\$6,455
Less Healthcare Expenses	\$0	-\$1,500
Tax Home Pay	\$22,045	\$21,705
Tax Savings	\$340	\$0

Savings and Convenience

Although your FSA will be deducted through your payroll, you'll have access to your entire healthcare FSA election the first day of your plan. You can cover all of your healthcare costs without waiting to accumulate funds throughout the year.

You can also plan for large healthcare expenditures, like surgery, because you choose how much to put into your FSA Account.

Instant access and no paperwork

Of course, not all FSAs are created equal. Yours, for example is accessed via the EBPA Benefits MasterCard®, provided by your employer. The EBPA Benefits Card allows you to pay for eligible healthcare expenses virtually everywhere Debit MasterCards are accepted.

The EBPA Benefits Card makes using your FSA dollars simple and easy. The card deducts each payment directly from your FSA account. It's as convenient as using an ordinary credit card. What's more, the EBPA Benefits Card virtually eliminates the endless paperwork and reimbursement processing time that made FSAs so cumbersome in the past. All you have to do is save receipts for all your FSA purchases in the event they are requested by EBPA.

In most cases, you won't have to send in a receipt, because with the EBPA Benefits Card, many purchases will be auto-substantiated at thousands of retailer locations nationwide. If they have an Inventory Information Approval System (IIAS) in place, these retailers will know instantly which items you purchase are eligible FSA purchases.

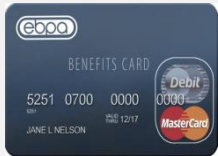
For optimal convenience, your EBPA Benefits Card offers 24/7/365 online access, so you can check your account balances and other vital information with one click.

Flexible Spending Account -

How to log on



How to Contact EBPA Customer Service	<p>Contact us at www.ebpabenefits.com or you can email us at reimbursementaccount@ebpabenefits.com with your inquiry for EBPA's Reimbursement Customer Service Department.</p> <p>Call our Toll Free Customer Service Number located on your EBPA Benefits Card: 1-888-678-3457. Customer Service is available M-F 8:00 am until 6:00 pm Eastern Time.</p>
How to Access EBPA's Flexible Spending Account Information Network How to Create an Account	<p>You can access Flexible Spending Account information through EBPA's website: www.ebpabenefits.com</p> <ul style="list-style-type: none">• Under Member Access, Select "Sign In"• Enter your employer name: <p>Select: <i>Flexible Spending Account</i></p> <ul style="list-style-type: none">• First Time Users will register on the: EBPA WealthCare Portal• Click on Register (upper right hand corner) <p>You will only register and create an account one time.</p> <p>Enter:</p> <ul style="list-style-type: none">• Your Social Security Number (Employee ID)• Registration ID: Click drop down, Select card number and enter card number
How to use your EBPA Benefits Card	<p>Purchases with your EBPA Benefits Card can be processed using a signature or a PIN. If you are prompted to enter a PIN and you do not have it, ask the merchant to process the transaction so that you may sign for your purchase.</p> <p>You can access your PIN on the EBPA WealthCare Portal. Under debit card tab, click on Debit Card and click on Card Status. There will be a View Pin link next to each card number.</p> <p>Take advantage of the EBPA WealthCare Portal Resources:</p> <ul style="list-style-type: none">• Video Library• Tools and Calculators• Forms and Online Resources• Frequently Asked Questions
How to Submit Claims & Substantiation for Reimbursement Accounts	<p>Claims and Substantiation can be:</p> <ul style="list-style-type: none">• Mobile App upload• Electronically transmitted through our Secure Document Submission Portal: https://secure.ebpabenefits.com• Submitted online through the FSA claim system• Faxed to: 603-773-4415• Mailed to: EBPA Reimbursement Accounts PO Box 1140 Exeter, NH 03833-1140



FSA - FAQ

Frequently asked questions



Q: What is the advantage of using the EBPA Benefits Card?

When you use the EBPA Benefits Card, you no longer need to pay out-of-pocket and wait for a reimbursement. However, claims may need to be substantiated and therefore, all receipts should be retained.

Q: How do I activate my EBPA Benefits Card?

The first time you use your card, it will be automatically activated.

Q: Do I choose debit or credit at the card terminal when I use my card?

If prompted at the terminal to choose “Credit” or “Debit” – choose “Credit” to sign for the purchase or , if you prefer, and have a PIN, select “Debit” and enter your PIN. If you do not have or do not remember your PIN, ask the merchant to let you sign for the purchase.

Q: Do I have to use the Benefits Card?

No, you do not have to use the Benefits card. The Benefits Card is provided as a convenience. If you choose not to use the Benefits Card, you may send in a paper claim form with the proper documentation for reimbursement.

Q: Do I need a new Benefits Card each year?

No. The Benefits Card is valid for three years from date of issue as long as you remain part of your employer’s benefit plan and elect FSA each year. The Benefits Card will be loaded with your new annual election amount at the beginning of each plan year for Health Care and incrementally with each pay period for Dependent Care.

Q: Can I request additional cards for my spouse and dependents?

Yes, additional cards can be requested for your spouse and dependents. A request form can be found on our website.

Q: Can the Benefits Card be used for medical, dental, hospital, and vision expenses?

Yes, the Benefits Card can be used for these expenses. If the transaction amount does not match your employer’s benefit plan co-payments, the system will allow the transaction and you will not have to pay out-of-pocket, but a letter will be sent to you requesting an itemized receipt.

Reminder: All medical, dental, hospital and vision claims must be submitted to your insurance carrier first for processing. The Benefits Card should only be used for the portion you are responsible for. You will be asked to substantiate these transactions. If the provider requires payment up-front, you will need to pay out-of-pocket. Once you receive the Explanation of Benefits (EOB) and/or an itemized bill from the doctor showing the insurance payment, you can submit a paper claim for reimbursement.

FSA - FAQ

Frequently asked questions



Q: Can the Benefits Card be used for over-the-counter expenses?

Yes, the card can be used for over-the-counter IRS eligible expenses.

Over-the-counter (OTC) drugs and medicines such as Tylenol, aspirin, etc must be accompanied by a physician's prescription in order to be reimbursed under an FSA. The EBPA Benefits Card can be used for prescribed OTC drugs and medicines as long as the prescription is presented to the pharmacist, or the mail order, or web-based vendor that dispenses the medicine. A paper claim can also be submitted for prescribed OTC medicines or drugs. You should provide (1) a copy of the prescription; (2) an itemized receipt or valid documentation for the over-the-counter item(s) purchased; and (3) a properly completed FSA Claim Form.

Insulin and other OTC items, such as band-aids, will continue to be eligible without a prescription and can be purchased with your EBPA Benefits Card at all eligible vendors.

For a list of eligible over-the-counter expenses, visit www.ebpabenefits.com, or if you have questions, please feel free to call EBPA's Customer Service Department at 1-888-678-3457. Remember to save your receipts in case they are required.

Q: Will I be asked to substantiate any card transactions?

Yes, there are occasions when you will be asked to substantiate your card transaction.

For example, if you use your card for services other than your employer's co-payment, the transaction will be paid, but you will be asked to substantiate the transaction. If substantiation is required, a letter is sent within two days after the transaction requesting you substantiate the transaction. If you do not respond to the first letter, a second letter is sent 15 days later. If you do not respond to the second letter, a third letter is sent 15 days after the second letter advising you that your card has been deactivated. Your card will be reactivated once you have substantiated the claim; sent another claim to offset the cost of the previous transaction; or sent in a check to repay the plan. Please call EBPA's Customer Service Department at (888) 678-3457 should you have any questions regarding substantiation.

Q: If I use my card for doctor's visits will I be asked to submit a receipt?

You will not be asked for a receipt if the transaction amount matches your employer's benefit plan office visit co-payment. If the transaction amount is a different amount such as the co-payment of a spouse's plan that does not match your employer's co-payment, the system will allow the transaction and you will not have to pay out-of-pocket. However, a letter will be sent to you requesting substantiation.

Q: If I use my card for a Prescription will I be asked for a receipt?

You will not be asked for a receipt if the pharmacy has the Inventory Information Approval System (IIAS). The IIAS system will automatically approve all prescriptions and you will not be asked for a receipt.

FSA - FAQ

Frequently asked questions



Q: What are the options for submitting orthodontic expenses to EBPA for reimbursement under a Health Care Reimbursement Account?

If the Orthodontic Service is billed on a monthly payment plan, once the card is used for the first payment, a letter will be sent requiring you to substantiate the transaction. When you send the substantiation, you can indicate it is a recurring transaction by noting "Recurring Expense" on the Substantiation Request Letter. Once we receive this information, we can program the system to automatically approve the monthly transaction for the current election year.

If the Orthodontic service is billed for the year, you may use the Benefits Card, but you will be asked to substantiate. You can also file a paper claim for reimbursement with the Explanation of Benefits (EOB) as your itemized receipt.

Q: Do I still need to save receipts?

Yes, you should save itemized receipts for all FSA purchases. You may be asked to submit receipts to verify that all expenses comply with IRS guidelines. Itemized receipts must provide the date of service, item description, amount, and provider name.

Q: What happens if there is not enough money in my account to pay the full cost of the service?

The transaction will be denied. You will have to pay for the product or service and submit the itemized bill/receipt, along with a claim form.

Q: Does my online FSA account information display both paper claim submissions and Benefits Card claims?

Yes, when you go online to view your personal account activity, paper claim transactions will be listed as "MANUAL" and Benefits Card transactions will be listed as "CARD."

Q: Can the Benefits Card be used for Dependent Care expenses?

Yes, the Benefits Card can be used for Dependent Care expenses if the provider accepts credit cards.

Q: If I terminate, when will the Benefits Card be deactivated? Can claims still be submitted for eligible expenses prior to termination?

The Benefits Card is deactivated the date of termination. Paper claims can still be submitted for eligible expenses incurred prior to the termination date.

Q: If I have a question regarding my Benefits Card or account, who do I call?

You should contact EBPA's FSA Customer Service Department at **1-888-678-3457**.

Flexible Spending Account –

Health Care Eligible Expenses



Eligible FSA Expenses

There are hundreds of eligible FSA expenses, including prescriptions, certain over-the-counter products, doctor office co-pays, health insurance deductibles, and coinsurance. FSA funds may also be used for eligible expenses for your spouse or dependents. Following is a condensed list of eligible health care expenses.

<ul style="list-style-type: none"> ➤ Acupuncture ➤ Alcoholism treatment ➤ Ambulance ➤ Artificial limb ➤ Automobile modifications for a physically handicapped person ➤ Birth control pills ➤ Breast Pumps ➤ Blood pressure <ul style="list-style-type: none"> ○ monitoring device ➤ Braille books & magazines (above the cost of regular printed material) ➤ Chiropractic care ➤ Christian Science Practitioner ➤ Contact lenses & related material ➤ Crutches ➤ Dental treatment 	<ul style="list-style-type: none"> ➤ Dentures ➤ Diagnostic services ➤ Drug addiction treatment ➤ Eye examination ➤ Eye glasses & related materials ➤ Fertility treatment ➤ Flu Shot ➤ Guide Dog or other animal aide ➤ Hearing aides ➤ Hospital services ➤ Immunization ➤ Insulin ➤ Laboratory fees ➤ Laser eye surgery ➤ Medical testing device ➤ Nursing services ➤ Obstetrical expenses ➤ Organ transplant 	<ul style="list-style-type: none"> ➤ Orthodontia (not for cosmetic reasons) ➤ Over-the-counter products (see separate list for details) ➤ Oxygen ➤ Physical exam ➤ Physical therapy ➤ Prescription drugs ➤ Psychiatric care ➤ Smoking cessation program ➤ Surgery ➤ Transportation for medical care ➤ Weight loss program to treat obesity (requires MD prescription) ➤ Wheelchair
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You can use your Flexible Spending Account for hundreds of qualified expenses.

Ineligible FSA Expenses

These expenses are not FSA eligible.

<ul style="list-style-type: none"> ➤ Cosmetic surgery ➤ Electrolysis or hair removal ➤ Exercise equipment ➤ Fitness programs ➤ Funeral expenses 	<ul style="list-style-type: none"> ➤ Hair transplants ➤ Illegal operations and treatments ➤ Insurance premiums ➤ Long-term care premiums 	<ul style="list-style-type: none"> ➤ Maternity clothes ➤ Retiree medical insurance premiums ➤ Teeth whitening
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Flexible Spending Account -

Over-the-Counter Expenses



Allowable Over-the-Counter Expenses

The list of OTC items that remain eligible without a prescription include, but are not limited to band aids, braces & supports, contact lens solution, elastic bandages & wraps, first aid supplies and reading glasses. The following is a condensed list of eligible over-the-counter expenses.

<ul style="list-style-type: none">➤ Bandages➤ Band-aids➤ Blood pressure monitors and kits➤ Braces and supports➤ Carpal tunnel wrist supports➤ Catheters➤ Cold/hot pack for injuries➤ Condoms➤ Contact lens solution	<ul style="list-style-type: none">➤ Crutches➤ Denture adhesives➤ Diabetic supplies➤ Diagnostic tests & monitors➤ Elastic bandages & wraps➤ Ear plugs➤ First aid kits➤ Gauze pads➤ Heating pads➤ Hot water bottles	<ul style="list-style-type: none">➤ Incontinence supplies➤ Insulin➤ Liquid adhesive for small cuts➤ Medicine dropper/spoon➤ Ostomy products➤ Reading glasses➤ Sitz bath➤ Thermometers➤ Wheelchairs, walkers, canes
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OTC drugs and medicines, with the exception of insulin are considered ineligible unless you have a prescription from your physician. Your EBPA Benefits Card can be used for allowable OTC medical supplies and equipment. The EBPA Benefits Card can also be used for prescribed OTC drugs and medicines as long as the prescription is presented to the pharmacist or the mail order/web-based vendor that dispenses the medication. Proper records must be maintained.

Over-the-Counter Expenses Requiring a Prescription

The list of OTC items that will require a prescription include, but are not limited to acne medicine, allergy medicine, cough, cold and flu medicine, eye drops, indigestion medicine, laxatives, nasal sprays/drops, ointment for cuts/burns/rashes, and pain relievers.

<ul style="list-style-type: none">➤ Acne medicine➤ Allergy & sinus medication➤ Antacids➤ Antibiotic products➤ Anti-diarrhea medicine➤ Asthma medications➤ Bactine➤ Ben Gay or products for muscle or joint pain➤ Bug bite medications➤ Calamine lotion➤ Cold sore relief	<ul style="list-style-type: none">➤ Cough & cold medicine➤ Diaper rash ointments➤ Digestive/Stomach medications➤ Ear drops➤ Eye drops➤ First aid cream➤ Hemorrhoidal cream➤ Lactose intolerance medicine➤ Laxatives➤ Motion sickness pills	<ul style="list-style-type: none">➤ Nasal sinus sprays➤ Nicotine gum or patches➤ Pain relievers➤ Sinus medications➤ Sleep aids & sedatives➤ Spermicidal foams/gel➤ Sun block & Sun screen➤ Throat lozenges➤ Wart remover treatments➤ Yeast infection treatments
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Dependent Care Account –

Eligible Expenses



Eligible Dependent Care Account Expenses

Dependent Care Accounts cover care costs for your eligible dependents while you are at work.

- Before school or after school care (other than tuition)
- Custodial care for dependent adults
- Licensed day care centers
- Nursery schools or pre-schools
- Care of an incapacitated adult who lives with you at least eight hours a day
- Child care at a day camp, nursery school, or by a private sitter
- Summer or holiday day camps

Ineligible Dependent Care Account Expenses

These items are never eligible under a Dependent Care Account.

- Expenses for children 13 and older
- Educational expenses including kindergarten or private school tuition fees
- Amounts paid for food, clothing, field trips, and entertainment
- Overnight camp expenses
- Registration fees
- Care for dependent while sick employee stays home
- Late payment fees
- Payment for services not yet provided (payment in advance)
- Medical care



Dependent Care Accounts reimburse for dependent care expenses incurred during working hours.

FSA – Annual Expense Worksheet

Contribution Estimator



Estimating your annual out-of-pocket health care and dependent care expense will help you to determine your contribution amount(s).

Please refer to your enrollment material to determine the Health Care Flexible Spending Account (FSA) maximum amount that you can contribute to your Health Care FSA. For Dependent Care (Daycare) FSA, you may elect any amount up to an annual maximum of \$5,000 per family (if you are head of household or married and file a joint tax return) or \$2,500 (if you are married and file a separate tax return).*

Health Care Flexible Spending Account	Dependent Care Flexible Spending Account
Annual Dependent Daycare Expenses for:	Annual Dependent Daycare Expenses for:
Deductibles, coinsurance and co-pays \$ _____	Day Care Center(s) for Child Care \$ _____
Routine physical exams \$ _____	In-home Care for Child Care \$ _____
Well-baby care \$ _____	Nursery and Pre-School \$ _____
Hearing exams, hearing aids \$ _____	Before/After School Care \$ _____
Prescription drugs \$ _____	Au Pair Services \$ _____
Other eligible expenses \$ _____	Summer Day Camps \$ _____
Dental Expenses , such as: \$ _____	Day Care Center for Elder Care \$ _____
Gold fillings, crowns, fixed bridge or other Restorative expenses	
Treatment exceeding your plan's limits \$ _____	Estimated FSA Contribution \$ _____
Vision care expenses , such as:	
Exams, Eyeglasses, Contact lenses	
In-home Care Center for Elder Care	
Other estimated health-related Expense \$ _____	
that may exceed your plan's limits such as:	
Outpatient Psychiatric Care & Therapy	
Estimated FSA Contribution \$ _____	



DIRECT DEPOSIT FORM

Please complete and return this form to:
EBPA
Reimbursement Accounts
37 Industrial Drive
Exeter, NH 03833

Employer Name: _____

I, _____, wish to direct deposit my reimbursement check according
(please print name)
to the following information:

Financial Institution

Town/City

Account Number

- Checking account (attach a voided check to the bottom of this form)
- Savings account
(Obtain the 9 digit ABA routing number from your bank, and enter it below)
- _____

I authorize EBPA to electronically transfer funds into the account listed above.

Employee Signature

SS#

Date

Daytime Telephone Number

(Please attach a voided check here)

Flexible Spending Account -

How to file a claim



HOW TO FILE A CLAIM FOR YOUR HEALTH CARE REIMBURSEMENT ACCOUNT

ACCOUNT INFORMATION

1. You must have itemized bills or health plan statements for each expense. The itemized bill must contain the name of the patient, provider; show the date(s) and the type of service. **Canceled checks and balance forward statements cannot be used for claim purposes.**
2. All reimbursements will be made payable to you.
3. Each reimbursement check stub is a statement of account.
4. Statements of account will be issued annually.
5. Statements/account information is available online.

FILING YOUR CLAIM

1. Complete the personal information requested on the Reimbursement Request Form.
2. If an expense is covered in part by the health plan, the balance may be submitted for reimbursement **only after all health plan benefits from all sources have been paid.** List expenses and attach the itemized bill or health plan payment.
3. If no health plan applies, write **none** in the plan payment column.
4. Calculate the amount of reimbursement due by subtracting the plan payment from the actual billed amount.
5. Sign and date the reimbursement request.
6. Submit completed forms and documentation to:
 - Electronically transmitted through our Secure Document Submission Portal: <https://secure.ebpabenefits.com>
 - Submitted online through the FSA claim system
 - Mobile App upload
 - Faxed to: 603-773-4415
 - Mailed to:
EBPA Reimbursement Accounts
PO Box 1140
Exeter, NH 03833-1140

Note: You may not claim, on your Federal Income Tax Return, any health care expenses for which you have been reimbursed.

Please call EBPA's FSA Customer Service at 1-(888) 678-3457 if you have any questions.

HOW TO FILE A CLAIM FOR YOUR DEPENDENT CARE REIMBURSEMENT ACCOUNT

ACCOUNT INFORMATION

Dependent care expenses are eligible for reimbursement if they meet the following criteria:

1. The maximum reimbursement is the lowest of the following:
 - The employee's earned income for the plan year;
 - The spouse's earned income for the plan year;
 - \$5,000 (or \$2,500 for married employees who file separate tax returns).
2. The expenses are necessary to enable you and your spouse to work.
3. Your dependent must be under age 13 or physically or mentally incapable of caring for himself or herself.
4. Your dependent is eligible to be claimed as a dependent on your Federal Income Tax Return.
5. Your payments are not made to a person you claim as a dependent.

FILING YOUR CLAIM

1. Attach an itemized bill, copy of a cancelled check or have the provider sign the form.
2. List the tax ID Number for each person providing the care.
3. List each provider on a separate line.
4. Submit completed forms and documentation to:
 - Electronically transmitted through our Secure Document Submission Portal: <https://secure.ebpabenefits.com>
 - Submitted online through the FSA claim system
 - Mobile App upload
 - Faxed to: 603-773-4415
 - Mailed to:

EBPA Reimbursement Accounts
PO Box 1140
Exeter, NH 03833-1140

Note: When you file your Federal Income Tax Return you will be required to supply the name, address and taxpayer identification number of the dependent care provider.

Please call EBPA's FSA Customer Service at 1-(888) 678-3457 if you have any questions.



MOBILE UPLOAD
 ELECTRONIC CLAIM SUBMISSION:
 HTTPS://SECURE.EBPABENEFITS.COM

MAIL TO:
 EBPA REIMBURSEMENT ACCOUNT
 P.O. BOX 1140
 EXETER NH 03833-1140
 PHONE: 1-888-678-3457
 FAX: 1-603-773-4415

**HEALTH CARE ACCOUNT
 REIMBURSEMENT REQUEST FORM**

NAME	SOCIAL SECURITY NUMBER (optional)
ADDRESS (STREET)	EMLOYER
ADDRESS (CITY, STATE, ZIP CODE)	LOCATION/DIVISION

- List reimbursable expense and attach explanation of benefits or itemized bill.
- Identify each expense as M (Medical), D (Dental), V (Vision), H (Hearing), or O (Other), under Type of Expense.
- If an expense is covered in part by a health plan the balance may be submitted for reimbursement only after all health plan benefits from all sources have been paid. A copy of the health plan's payment voucher or denial must be submitted with the claim. If no health plan applies write "none" in the Plan payment column.
- Attach a second form if you need additional space.

TYPE OF EXPENSE	EXPENSE FOR:		DATES OF SERVICE:		TOTAL BILL (ATTACH COPY)	PLAN PAYMENT (ATTACH PAYMENT OR DENIAL)	AMOUNT OF REIMBURSEMENT DUE
	FIRST NAME	RELATIONSHIP	FROM	TO			
TOTALS							

1. I certify that the above listed expense(s) have been incurred by me or my eligible dependent(s) (as defined by the IRS).
2. I certify that all applicable insurance or other health benefits have been exhausted.
3. I certify that I will not deduct or take as a tax credit on my Federal Income Tax Return these reimbursements.
4. I will assume all responsibility for taxes or penalties arising out of any disallowed deductions.

ALL DISBURSEMENTS FROM THE REIMBURSEMENT ACCOUNTS WILL BE MADE PAYABLE TO THE EMPLOYEE

SIGNATURE _____ DATE: _____

SIGNATURE OF CARE PROVIDER _____ DATE: _____

(Required only if no itemized receipt is attached)





MOBILE UPLOAD
 ELECTRONIC CLAIM SUBMISSION
 HTTPS://SECURE.EBPABENEFITS.COM

MAIL TO:
 EBPA REIMBURSEMENT ACCOUNT
 P.O. BOX 1140
 EXETER NH 03833-1140
 PHONE: 1-888-678-3457
 FAX: 1-603-773-4415

**DEPENDENT CARE ACCOUNT
 REIMBURSEMENT REQUEST FORM**

NAME	SOCIAL SECURITY NUMBER (optional)
ADDRESS (STREET)	EMPLOYER
ADDRESS (CITY, STATE, ZIP CODE)	LOCATION/DIVISION

- You must have an itemized bill (or have the provider sign this form) and the taxpayer ID Number from each person providing care.
- List each dependent receiving care on a separate line. List each provider on a separate line.
- Attach the appropriate documentation information.

DEPENDENT'S FULL NAME	AGE	RELATIONSHIP	DATES OF CARE: FROM: TO		NAME OF PROVIDER OF CARE	AMOUNT (ATTACH PROOF OF EXPENSE INCURRED)
FEDERAL TAXPAYER ID # OR SOCIAL SECURITY # OF PROVIDER:						
FEDERAL TAXPAYER ID # OR SOCIAL SECURITY # OF PROVIDER:						
FEDERAL TAXPAYER ID # OR SOCIAL SECURITY # OF PROVIDER:						
FEDERAL TAXPAYER ID # OR SOCIAL SECURITY # OF PROVIDER:						
					Total	

1. I certify that the above listed expense(s) have been incurred by me or my eligible dependent(s) (as defined by the IRS).
2. I certify that all applicable insurance or other health benefits have been exhausted.
3. I certify that I will not deduct or take as a tax credit on my Federal Income Tax Return these reimbursements.
4. I will assume all responsibility for taxes or penalties arising out of any disallowed deductions.
5. I have received the taxpayer ID # of my care provider.

ALL DISBURSEMENTS FROM THE REIMBURSEMENT ACCOUNTS WILL BE MADE PAYABLE TO THE EMPLOYEE

SIGNATURE _____ DATE: _____

SIGNATURE OF CARE PROVIDER _____ DATE: _____

(Required only if no itemized receipt is attached)