



LETTER OF MEDICAL NECESSITY

Certain medical expenses are not reimbursable under a Flexible Benefits Plan unless a licensed health care professional states that the service or product is medically necessary.

IRS Regulation Section 1.213(d)(1) defines "medical care" to include amounts paid for the diagnosis, cure, mitigation, treatment, or prevention of disease, or for the purpose of affecting any structure or function of the body. Some services or products do not always "treat" a medical condition. For example, vitamins and dietary supplements, cosmetic procedures and products, massage therapy, etc.

To qualify for reimbursement from your account, expenses must be for a medical condition. Since some healthcare services and products, such as massage therapy and exercise, may be for both general good health and specific medical conditions, MBA Administrators may request that a Licensed Medical Practitioner confirm that an expense is recommended for the treatment of AND is a direct result of a specific diagnosed medical condition.

This form was designed to assist you and your health care provider in sending the information required to process reimbursement requests for this type of service or product. This form may be completed and signed by your physician (OR) your physician may submit the same information on signed letterhead stationery.

You will 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. However, if the treatment extends beyond the original treatment period listed, you must submit an updated form or physician letter for the new treatment period. For an ongoing condition, it is recommended that an updated Letter of Medical Necessity (LOMN) be submitted annually as treatment plans may change over time. Submitting this form or physician letter is not a guarantee that the expense will be reimbursed.

Please have your licensed health care professional complete this form if your claim has been denied or you anticipate its denial. Note that a doctor's letter satisfying all the required fields is also acceptable.

EMPLOYEE INFORMATION (To be completed by Participant)

EMPLOYER		
Employee Last Name	First Name	Social Security Number (SSN)
Employee Email Address		
By submitting this Letter of Medical Necessity, I certify that the expense(s) being claimed are a direct result of the medical condition described below and that I am only incurring the expense(s) in order to treat this medical condition.		
Employee Signature		Date Signed

Treatment Recommendation (To be completed by Licensed Medical Practitioner)

Patient Name	Treatment Start Date	Treatment End Date	CPT Code(s)
Diagnosis (describe medical condition being treated)		Recommended Treatment (include specific type(s) of service or products).	
Provider Name			
Clinic/Hospital/Office Name	Address	Phone Number	
I certify that this service or product is medically necessary to treat a specific medical condition described above and is not for general good health or cosmetic purposes. If the recommended treatment is a food or drink, or form of, I certify the treatment is medically necessary, not a general diet product and does not satisfy normal nutritional needs.			
Provider's Signature			Date Signed

Note: MBA requires that proper documentation support your FSA claims as well as meets the IRS eligibility guidelines as a covered expense. If your letter is incomplete your claim will be denied.

Fax: (208) 887-1313
 Mail: MBA Administrators | PO Box 370 | Meridian ID 83680
 Email: FLEX@mba-admin.com