



HARRISON TRUST
A FAMILY HEALTH PLAN
WWW.HARRISONBENEFITS.ORG

To: Flex Plan Participant

Re: Flex Plan Medical Reimbursement for Personal Care Items

The following documentation is required in order to be considered for reimbursement under your Flex Medical Reimbursement Account to ensure that the basic IRS requirements are satisfied.

- a) Letter of Medical Necessity from the prescribing doctor that must include the medical diagnosis, specific detail of the item he/she is prescribing and duration of time the item will be needed for treatment (e.g. a year or two);
- b) Itemized receipt reflecting the purchase date, name of purchaser, detailed description of the item;
- c) Signed statement from the participant indicating what percentage of use will be by him/her as opposed to others in his/her household who do not have the medical condition;
- d) If purchasing a used item, a photograph of the item purchased; and
- e) If purchasing a used item, an affirmative statement from the doctor that the specific item purchased is consistent with the Letter of Medical Necessity.

Only the percentage used by the participant is eligible for reimbursement. In addition, if the medical use of the personal care item is for a limited duration, then the reimbursement will be allocated based on the useful life of the personal care item.

If the medical condition ends, IRS guidelines require that the participant include the **current** value of the personal care item value in his/her income. Similarly, if the participant sells the personal care item, the amount received is subject to taxation.