

DO NOT USE A FAX COVER SHEET

Date: \_\_\_\_\_

# of pages: \_\_\_\_\_

Fax: 319-758-6271

## FLEX Request for Reimbursement

Please complete all sections - please check the following box if this is a re-submission.  Re-submission

Name:			Social Security Number:		
Home Address:			Employer:		
City:	State:	Zip:	Daytime phone:		
<input type="checkbox"/> Check here if this is a new address		Email Address:			

**Flexible Spending Account Reimbursement**-Attach an itemized receipt, an Explanation of Benefits, or other verification (originals or photocopies) of each expense claimed, indicating the service(s) provided, date(s) of service, and corresponding charges. **Credit card receipts, cancelled checks, balance forward statements are not eligible forms of documentation.**

Person Receiving Care	Relationship	Date of Service	Description of Expense	Care Provider (Name of Doctor, Clinic, Hospital)	Amount Claimed

**Dependent Care Reimbursement**-Attach an itemized receipt or other verification of each expense claimed, indicating the service(s) provided, date(s) of service, and corresponding charges. This documentation is not needed if care provider's certification is obtained below.

Dependent Receiving Care	Relationship	Age	Dates of Care	Care Provider (Name and SSN or T.I.N.)	Amount Claimed

I certify that the dependent care expenses shown above are valid.

Signature of Dependent Care Provider: \_\_\_\_\_ Date: \_\_\_\_\_

**Employee Certification:** I request reimbursement from my Employee Reimbursement Account for the expenses itemized above. These expenses were incurred within the current plan year, unless otherwise indicated. I certify that these expenses are not eligible for reimbursement from any other sources. I understand that these expenses must qualify for reimbursement under the Internal Revenue Code and as outlined on the reverse side of this form. I also understand that reimbursed expenses cannot be claimed as credits or deductions on my personal tax return. The information on this Request for Reimbursement is true and correct to the best of my knowledge.

Employee Signature: (REQUIRED) \_\_\_\_\_ Date: \_\_\_\_\_

## GUIDELINES FOR ELIGIBLE REIMBURSEMENT

### General Guidelines

Employee Reimbursement Accounts are a part of Section 125 of the Internal Revenue Code that governs the tax status of Flexible Benefit Plans. Eligibility for pre-tax reimbursement is covered in Code Sections 105 /106 (Accident/Health Plans) and Section 129 (Dependant Care).

- Reimbursement will be made directly to you; you are responsible for paying your provider.
- According to the Internal Revenue Code, if you apply for reimbursement of expenses that the IRS later determines to be ineligible, those reimbursements may be taxed as ordinary income and certain penalties may apply. Similar treatment will be applied if reimbursed expenses are overpaid or reimbursed from some other source.

### Medical Expense Reimbursement

Eligible expenses are qualified medical, dental and vision expenses that are not eligible for reimbursement from any other source.

- Expenses that can be reimbursed under your health insurance plan should not be included on this form.
- Expenses for services which are not medically necessary (i.e. cosmetic) should not be included on this form.
- You may be reimbursed for expenses for yourself, your spouse, and your dependents, as defined in the Internal Revenue Code.
- Eligible expenses and services are detailed on the EBS website at [www.ebs-tpa.com](http://www.ebs-tpa.com)

### Dependent Care Reimbursement

- Expenses to provide care for your dependents may qualify for reimbursement. Eligible dependents include children to age 12, a disabled child, a disabled spouse, or a disabled parent.
- To be eligible, you must be working while your dependents receive care. If you are married, your spouse must be a wage earner or a full-time student for at least 5 months during the year, or is disabled and unable to provide for his or her own care.
- Expenses eligible for reimbursement are those incurred to enable you to be gainfully employed. Covered expenses include licensed day care centers or individuals other than your dependents who provide care for your children in or outside your home. A dependent can also be your disabled spouse or a parent living in your home.
- You will be required to provide the name, address, and social security (or other tax I.D.) number of your day care provider on your federal income tax forms at year end.
- IRS regulations limit the amount of reimbursement expense for dependent care to the lower of the annual earned income of you or your spouse. If your spouse is disabled or a full-time student, this limitation assumes that your spouse earns \$200 per month for one dependent or \$400 per month for two or more dependents.
- An additional IRS Regulation limits the amount you can contribute to the dependent care account to \$5000 for a single parent with children, \$5000 for a married parent filing jointly, and \$2,500 for a married parent filing separately.
- Under IRS Regulations, qualified individuals can receive a tax credit for dependent care costs. This credit can be claimed on your personal tax return. You cannot claim the tax credit for any dependent care costs reimbursed from the Dependent Care Reimbursement Account. The maximum amount that can be used for the tax credit is reduced by the amount you use from the Dependent Care Reimbursement Account.