



# LETTER OF MEDICAL NECESSITY

## New York State Flex Spending Account

Your medical care provider must complete a Letter of Medical Necessity for any service or product that falls under the category of "Maybe Expense" or "Ineligible Expense" per IRC Sec 213 (d) (1) if your provider believes the service or purchase is medically necessary for you or your eligible dependent(s). You may obtain a list of eligible and ineligible expenses, as well as a Claim Form, online at <http://oer.ny.gov>.

### TO BE FILLED OUT BY PARTICIPANT

Patient Name

Participant Name

Participant Employer

Last 4 digits of NYS Employee ID #

### TO BE FILLED OUT BY LICENSED PRACTITIONER

Medical Condition

Describe recommended treatment (frequency and dosage)

Duration of the treatment

I certify that this service or product is medically necessary to treat the specific medical condition described above and is not in any way for general health or for cosmetic purposes.

Print Name of Licensed Practitioner

Signature of Licensed Practitioner

Date

**NOTE:** In order for the expense referred to on this Letter of Medical Necessity to be reimbursed, you must attach the detailed receipt or Explanation of Benefits from your Medical Insurance Provider and complete a Claim Form (*certain expenses may require additional documentation*). Documentation must include the date of service, the services rendered or product purchased, and the person for whom the services were rendered and the amount charged. These documents are required with each claim filed.