

FLEXIBLE SPENDING ACCOUNTS CLAIM FORM
P. O. Box 4381 Woodland Hills Ca 91365-4381

UniAccount Customer Service Voice: 888-209-7976
UniAccount Customer Service Fax: 818-234-4730

SECTION A. EMPLOYEE INFORMATION				
Employer Name		Employer's Street Address	City	State Zip
Member Identification Number		Employee's Last Name	First Name MI	Date Of Birth Gender <input type="checkbox"/> M <input type="checkbox"/> F
Check here if the health care expenses below are also covered by another health care plan? <input type="checkbox"/>	Check here if you have a new address? <input type="checkbox"/>	Employee's Street Address	City	State Zip
Telephone Number(s):		Day () - ext	Evenings () - ext	
If you need additional claim forms, please indicate how you would like to receive them:		<input type="checkbox"/> Mail	<input type="checkbox"/> E-mail address:	

SECTION B. HEALTH CARE INFORMATION		
Instructions:		
1. Attach Explanation of Benefits (EOB) showing amounts you are obligated to pay. If you do not have an EOB, please provide an explanation in the "Explanation" Column below and attach an Itemized bill. <i>Note: Itemized Bills contain the provider's name, the date of service, the amount charged, and a description of the service provided.</i> Cash register (unless for over the counter (OTC) medications), balance forward statements and canceled checks are not considered itemized bills. <i>Please include no more than 6 receipts or EOBs per form.</i>		
2. Mail or fax this form and supporting documentation to the address or fax number listed at the top this form.		
3. Keep a copy of this form and attached supporting documentation for your records.		
*NOTE: Effective January 1, 2011, the cost of over-the-counter (OTC) medicine or drugs cannot be reimbursed unless a prescription is obtained.		
Service From / To Date(s)	Amount	Provider/Explanation
1.		
2.		
3.		
4.		
5.		
6.		
Total		

I certify that either myself and/or my eligible dependents have incurred the expenses for which reimbursement is claimed from either the Health or Dependent Care Reimbursement Accounts and that I have not and will not deduct these expenses on my individual income tax return. I further certify this health care expense has not been reimbursed or is not reimbursable under any other Employer sponsored health care plan and that expenses have been paid.

SECTION C. DEPENDENT CARE INFORMATION				
Instructions:				
1. Complete this Section, which includes the name of the dependent, the date(s) care was provided, the amount paid, the dependent care provider's name address and Tax I.D. or Social Security number . Provider's signature required OR you must attach a written statement from the dependent care provider. Dependent children must be under age 13 to qualify for reimbursement. See additional eligibility rules on reverse.				
2. If care is provided in your home, complete this section and itemize the following on a separate piece of paper: Room and board; transportation; other specific expenses incurred by the provider related to the care of your dependent(s). Wages paid to the provider; FICA and FUTA taxes				
3. Keep a copy of this form and attached supporting documentation for your records.				
Name of Provider (Please Print or Type)		Signature of Provider		Tax ID No.
Street Address of Provider			City	State Zip Code
Dependent's Name	Date of Birth	Relationship To Employee	Dependent Care Services Rendered From: To:	Amount:
Dependent's Name	Date of Birth	Relationship To Employee	Dependent Care Services Rendered From: To:	Amount:
SIGNATURE			DATE	

HEALTH CARE EXPENSES

The following is a summary of common expenses that may be eligible for reimbursement through a Health Flexible Spending Account. The information that follows is compiled from publications issued by the Internal Revenue Service. The information below is meant to serve as a guide only and is subject to the interpretation of the law by the Internal Revenue Service, that of other government agencies, and changes to the law. All expenses must be incurred during the plan year in which contributions are made and while actively enrolled as defined by your employer in the Health Flexible Spending Account in order to be reimbursable.

<p>Acupuncture Performed by a licensed practitioner Services rendered by a treatment center for Alcoholism/Drug Dependency Artificial Limbs Artificial Teeth Birth control pills and devices prescribed by a physician Braille books and magazines Breast Reduction when physician substantiates medical necessity Car controls and other special equipment for the handicapped Chair - The cost of a reclining chair prescribed by a physician to alleviate a heart, back or other condition Chiropractors Services within scope of license Christian Science practitioners Contact Lenses and solutions Crutches Purchase or rental Deductibles and co-payment AND balance not paid by insurance Dental fees and X-rays, fillings, braces, extraction, etc. Eyeglasses, lenses, frames, exams Eye surgery to correct vision, such as Radial Keratomy and Photorefractive Keratectomy Fertility treatment including in-vitro fertilization Founder's Monthly lump-sum fee to a retirement home (covers portion specifically for medical care) Guide dog purchased by the visually or hearing impaired Halfway house care to help individual adjust from life in mental hospital to community living Health care equipment not for general use articles for Furniture, household items, or appliances Hearing aids and Hearing Aid Batteries Hospitalization, Including private room coverage Hypnosis for treatment of illness Insulin Medication Learning disability tutoring by licensed school or therapist for child with severe learning disability Lifetime care advance payment to private institution for care of mentally or physically handicapped patient Medicines & Drugs</p>	<p>Optometrist services within scope of license Orthodontia for non cosmetic reasons Oxygen Physical Exams that are non employment related Physical therapy Psychiatric care Psychoanalysis Psychologist services Schools special schooling to relieve handicap Smoking-cessation programs and prescribed drugs to alleviate nicotine withdrawal Sterilization Surgery including experimental Syringes, needles, and injections Telephone special equipment for hearing impaired Television audio display equipment for hearing impaired Therapy physical or occupational therapy Transplants Transportation primarily for and essential to medical care as defined below: * bus, taxi, train, or plane fare or ambulance service * car expenses, such as gasoline and oil; * parking fees and tolls; * transportation expenses for a parent who must accompany a child who needs medical care; * transportation expenses for a nurse or other person who can give injections, medications, or other treatment required by a patient who is traveling to get medical care and is unable to travel alone;and * transportation expenses to see a mentally ill dependent if the visits are recommended as part of treatment Instead of actual expenses it is acceptable to use a flat rate provided by the IRS for each mile a car is used for medical purposes. Vaccinations and immunizations Vitamins and mineral supplements, only available by prescription and prescribed by a physician to treat a specific medical condition Wheelchairs</p>
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DEPENDENT CARE EXPENSES

The following is a summary of the types of expenses that may be eligible for reimbursement through a Dependent Care Flexible Spending Account. The information that follows is compiled from publications of the Internal Revenue Service. The information below is meant to serve as a guide only and is subject to the interpretation of the law by the Internal Revenue Service, that of other government agencies, and changes to the law. Dependent care FSAs essentially operate in the same way as health FSAs, except for one important exception: The entire year's contribution is not immediately available in a Dependent Care FSA. All expenses must be incurred during the plan year in which contributions are made and while actively enrolled as defined by your employer in the Dependent Care Flexible Spending Account in order to be reimbursable.

Eligible Dependent: An eligible dependent is defined as any person who can be claimed by an employee as a dependent for federal tax purposes (under Section 151 (c) of the tax code) and who:

- is under age 13; or
- requires full-time care because of physical or mental incapacity (for example, a disabled spouse or parent); or
- is the spouse of the employee and is physically or mentally incapable of care for himself or herself.

Expenses for care provided outside a taxpayer's home may be claimed only for dependents under age 13 or other dependents who regularly spend at least eight hours per day in the taxpayer's home. Also, expenses incurred during a plan year after a child attains age 13 are not reimbursable.

You may not claim dependent care expenses which exceed the lesser of: The fixed dollar maximum of your plan; your earned income; or (if you are married) your spouse's earned income. If your spouse is either a full-time student or is incapable of self-care, your spouse will be deemed to have qualifying earnings for each month he or she is a full-time student or incapacitated. The amount of deemed earnings will be: \$200 a month, if you provide care for one Qualifying Individual, or, \$400 a month, if you provide care for more than one Qualifying Individual.

Qualified care provider: Payments for dependent care services provided by dependents of either the taxpayer or the taxpayer's spouse, or to a child of the taxpayer who is under age 19, do not qualify.

Expenses incurred for care at a child care center are qualified only if the center:

- provides care for more than six individuals (other than those who reside at the facility);
- receives a fee, grant or payment for providing these services to any individual; and
- complies with all applicable state and local laws.

Qualified expenses: A qualified expense must enable the employee (and spouse, if married) to be gainfully employed or to look for gainful employment. Qualified expenses only include the cost of services for the dependent's well-being and safety

Schooling - Educational expenses incurred for a child below kindergarten level qualify as eligible expenses.

Camps and baby-sitting: Summer day camp expenses qualify as eligible expenses, but overnight camp expenses do not. Generally, evening baby-sitting would not qualify as an eligible expense unless a single parent or both married parents work in the evening.

Transportation, entertainment and food: The cost of transportation, entertainment, food or clothing cannot be reimbursed unless such items are incidental and cannot be separated from the cost of the care provided. This means that the cost of getting a child or other qualifying dependent from home to a care provider, or from school to a care provider is not a qualified expense. Public transportation fares (e.g., travel by bus, subway or taxi) do not qualify as an expense nor are any costs associated with operating a private car. This rule applies to providers as well as dependents; that is, transportation costs associated with bringing a care provider to an employee's home are not qualified expenses.

Household expenses: Expenses paid for household services qualify if they: (1) pertain to services provided in the employee's home that are "ordinary and usual" and "necessary to the maintenance of the household" (such as a maid, housekeeper or cook); and (2) are attributable at least in part to the care of the qualifying individual. The services of a gardener or chauffeur, for example, would not qualify as eligible expenses.

Payroll taxes: Payment of payroll taxes by an employee in connection with compensation paid to a service provider is a qualified expense. These taxes include Social Security (FICA)/Medicare tax, federal unemployment tax (FUTA) or similar state payroll taxes.