

**Letter of Medical Necessity  
for Flexible Spending Account (FSA)**

\*This is to use Flex/HSA dollars for a medical expense not normally considered an eligible expense (ex: weight loss programs, massage therapy, or over the counter medications). These expenses can be considered eligible with this form or a prescription.

Patient Name: \_\_\_\_\_

Employee Name: \_\_\_\_\_

Last four numbers of SSN: \_\_\_\_\_

Employer Name: \_\_\_\_\_

1. Describe diagnosed medical condition (include diagnosis code):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

2. List recommended service/equipment for condition:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

3. Duration of time service/equipment for condition is needed (maximum of one year):

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Signature of Attending Physician

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Physician Name

\_\_\_\_\_  
Print Facility Name

If you have any questions, please call our Service Center at 605-322-4545 or toll-free at 1-888-322-2115,  
8 am to 5 pm CST, Monday through Friday