

FBMC

Fringe Benefits Management Company

TO: PARTICIPANTS OF FLEXIBLE SPENDING ACCOUNTS
FROM: FRINGE BENEFITS MANAGEMENT COMPANY
RE: PERSONAL USE ITEMS/SPECIAL FOODS

Under Internal Revenue Service regulations you cannot include in medical expense an item ordinarily used for personal, living or family purpose unless it is used primarily to prevent or alleviate a physical or mental defect or illness.

Where an item purchased in a special form primarily to alleviate a physical defect is one that in normal form is ordinarily used for personal, living or family purposes, the excess of the cost of the special form over the cost of the normal form can be reimbursed through your Flexible Spending Account.

As the Administrator of the Cafeteria plan in which you are participating, we are required to obtain the necessary information in order to reimburse the amounts you are requesting for personal use item(s). Please complete the information below. The price of similar item, in its ordinary form, should be gathered from two local stores and the information should be completed on this form. **Please return this form with you FSA Claim Form.**

EMPLOYEE/SS #: _____

DATE: _____

_____ Name of Employee
_____ Name of Store
_____ Model#/Type
_____ Cost
_____ Name of Store
_____ Model#/Type
_____ Cost

AVERAGE COST OF ITEM/SPECIAL FOOD: \$ _____

Signature of Employee