



## **INSTRUCTIONS FOR ESTABLISHING TAX DEPENDENCY FOR FSA/HRA CLAIMS**

*Please read these instructions before completing this request.*

If you have a Flexible Spending Account (FSA)/Health Reimbursement Arrangement Plan (HRA) and you wish to file claims for expenses incurred by someone other than your spouse or child, that person will need to qualify as your legal tax dependent, as defined by the guidelines below.

In order for someone to be eligible for reimbursement under your FSA/HRA, they must meet **all** of the following requirements as an unrelated dependent under Section 152:

- ⌚ the individual resides in the same household as the employee and has the same place of abode for the entire calendar year,
- ⌚ the employee provides more than half of such individual's support,
- ⌚ the relationship does not violate local law,
- ⌚ the individual is not your (or anyone else's) "qualifying child" under IRS Code Section 152(c) during the calendar year, and
- ⌚ the individual is a U.S. citizen, a U.S. national, or a resident of the U.S., Canada or Mexico.

### **If Your FSA/HRA Claim is Denied**

If your claim for reimbursement is denied, you will receive a Claims Notification Letter that includes:

- ⌚ the reason(s) for the denial,
- ⌚ a description of any details necessary to complete your claim, and
- ⌚ an explanation as to why these further details are necessary.

If you believe you are being denied any rights or benefits under the plan, you may file a claim in writing with the Plan Administrator. If any such claim is wholly or partially denied, the Plan administrator will notify you of its decision in writing within 90 days of the date you filed your claim.



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I, \_\_\_\_\_, confirm the following to show that, \_\_\_\_\_, is  
(Participant's Name) (Dependent's Name)  
my dependent according to IRS Code Section 152 and qualifies for reimbursement through my health care Flexible Spending Account (FSA)/Health Reimbursement Arrangement Plan (HRA).

• I, \_\_\_\_\_, provide over 50% of \_\_\_\_\_ financial support.  
(Participant's Name) (Dependent's Name)

• \_\_\_\_\_, will live in the same home, at the same address that you have on file:  
(Dependent's Name)

\_\_\_\_\_  
(Address)

and will be a member of my household, for the entire calendar year.

• Our relationship is not in violation of \_\_\_\_\_ State Law.  
(State)

• \_\_\_\_\_ is not my (or anyone else's) "qualifying child" - under IRS Code  
(Dependent's Name)  
Section 152(c) - during the calendar year.

• \_\_\_\_\_ is a U.S. citizen, a U.S. national, or a resident of the U.S.,  
(Dependent's Name)  
Canada or Mexico.

\_\_\_\_\_  
(Participant's Signature) Date: \_\_\_\_\_

\_\_\_\_\_  
(Participant's name printed)

ANY PERSON WHO KNOWINGLY AND WITH INTENT TO INJURE, DEFRAUD, OR DECEIVE ANY INSURANCE COMPANY, FILES A STATEMENT OF CLAIM CONTAINING ANY FALSE, INCOMPLETE OR MISLEADING INFORMATION MAY BE GUILTY OF A CRIMINAL ACT PUNISHABLE UNDER LAW.