



## MISSOULA COUNTY EMPLOYEE BENEFITS PLAN

Mailing Address: 200 West Broadway  
Physical Address: 223 West Alder Street  
Missoula, MT 59802-4292

P: 406.258.4876 | F: 406.258.4731  
E: [benefits@missoulacounty.us](mailto:benefits@missoulacounty.us)

# Letter of Medical Necessity

Under the Internal Revenue Service (IRS) rules, some health care services and products are only eligible for reimbursement from your Health Care Flexible Spending Account (FSA) when your doctor or other licensed health care provider certifies that they are medically necessary to treat the specific diagnosis indicated below.

By submitting this Letter of Medical Necessity (LOMN) you certify that the expenses you are claiming are a direct result of the medical condition described below, and you would not incur the expenses you are claiming if you were not treating this medical condition.

You only need to submit this LOMN, or your provider's letter containing the same information, with the first claim you submit. If the treatment extends beyond the time period listed, you must submit an updated LOMN or physician letter covering the new time period. You are required to submit an updated LOMN each year you enroll in the health care FSA.

Submitting this form does not guarantee that the expense will be reimbursed.

Patient Name: \_\_\_\_\_ Date of Birth: \_\_\_\_\_

Patient ID#: \_\_\_\_\_

Specific Diagnosis Code or Description: \_\_\_\_\_

\_\_\_\_\_

Recommended Treatment including frequency, dosage, and duration: \_\_\_\_\_

\_\_\_\_\_

How will the treatment alleviate the diagnosis: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Begin Date of Treatment: \_\_\_\_\_ End Date of Treatment: \_\_\_\_\_  
(not to exceed 12 months)

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 and well-being or cosmetic purposes.

Printed Name of Licensed Practitioner: \_\_\_\_\_

Signature of Licensed Practitioner: \_\_\_\_\_

Date: \_\_\_\_\_