

**Flexible Spending Arrangement
Child and Dependent Care Claim Form**

(Must be completed to request reimbursement from FSA Account)

Employee Name _____ Employer Name _____

Member ID: _____

Address _____

City _____ State _____ Zip _____

___ Check here if this is a change in address

Information below is required if provider does not supply invoice or receipt.

Provider Name _____ **Tax ID or SSN #**

Provider Address _____

City _____ State _____ Zip _____

Provider Certification: I certify that the following services were provided and the claim amount described below was received.

Provider's Signature: _____

NOTE: Claims submitted must total at least \$25

Date(s) of Service	Reimbursement Claim Amount	Dependent include name and relationship
GRAND TOTAL <small>(including any additional sheets)</small>		

I request reimbursement from my Child and or Dependent Care FSA Account for the expense(s) listed above. I certify that these expenses are eligible for reimbursement from my account and were not previously reimbursed and will not be reimbursed under any other plan or source. Any balance in my FSA Account that remains after the claim filing cutoff date for the plan year will be forfeited.

Signature _____ Date _____

Mail this form along with written claim information showing type and amount of claim, and date(s) incurred to:

Return this form to:
 PreferredOne Flex Administration
 P.O. Box 583439
 Minneapolis, MN 55458-3439
 Fax (763) 847-4004

Child and Dependent Care Account Definitions and Information

“Dependent” means a qualifying individual who is:

- a. a covered employee’s dependent who is under the age of thirteen (13);
- b. a covered employee’s dependent who is mentally or physically incapable of self-care;
or
- c. a covered employee’s spouse who is mentally or physically incapable of self-care.

“Qualifying Dependent Care Services” eligible for reimbursement means the following services that both:

- a. relate to the care of a qualifying individual and enables the covered employee and his or her spouse to remain gainfully employed after the date of participation in the dependent care FSA benefit and during the period of coverage; and
- b. are performed:
 - (1) in the covered employee’s home; or
 - (2) outside the covered employee’s home for:
 - (a) the care of a covered employee’s dependent who is under age 13; or
 - (b) the care of any other qualifying individual that regularly spends at least eight hours per day in the covered employee’s household.

Care Providers

If the expenses are incurred for services provided by a dependent care center (i.e., a facility that provides care for more than six individuals not residing at the facility and that receives a fee, payment or grant for such services), then the center must comply with applicable state/local laws.

For information on eligible dependant care expenses, refer to IRS publication 503, “Child and Dependent Care Credit”.

The maximum reimbursement amount from this plan and any other dependent care plan for which you may be eligible is \$5,000 per year (\$2,500 if married filing separately). Reimbursement cannot exceed the “earned” income of you or, if lower, your spouse’s “earned” income. Earned income generally means income from employment such as wages, salaries, and tips. If your spouse is a full time student or incapable of caring for himself/herself, you are assumed to have earned income of \$200 per month for one qualifying dependent or \$400 per month for two or more qualifying dependents.

Contributions made during a plan year can be used only to reimburse expenses incurred during the period of coverage for which an election is in force. Expenses are incurred on the date services are provided, not when you are billed or pay for such services.

Expenses reimbursed under the plan cannot be used toward the dependent care tax credit. Maximum expenses for the tax credit are reduced, dollar for dollar, by the amount of expenses reimbursed under this plan.

IRS rules require you to file information with your annual tax return regarding dependent care services, including the tax I.D. of your dependent care provider.