



## Letter of Medical Necessity (LOMN)

Under Internal Revenue Service (IRS) rules, some health care services and related items are only eligible for reimbursement from your Flexible Spending Account (FSA) when your doctor or other licensed health care provider certifies that they are medically necessary (please see the list on page 2 for examples). **Your provider must indicate your (or your spouse's or dependent's) specific diagnosis, the specific treatment needed, and the length of treatment.**

Precision Administrators, Inc. has developed this form to assist you and your health care provider in providing the information we need in order to process your claim. Your provider can also submit a statement on his or her letterhead, as long as the letter includes **all** of the information on this form.

By submitting this 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. If you are claiming membership to a health club, you must certify that you were not already a member of a health club.

**You only need to submit this form, or your provider's letter containing the same information, with the first claim you submit for the service or product. However, if the treatment extends beyond the time period listed, you must submit a form or physician letter covering the new time period. You must submit a new LOMN each year – they cannot be approved indefinitely. Submitting this form does not guarantee that the expense will be reimbursed.**

Date:	Employees Last 4 of SSN:
Employee:	Employer:
Patient:	
Diagnosis:	
Recommended Treatment:	
Begin Date of Treatment:	End Date of Treatment: (not to exceed 12 months)
Provider Signature:	
Provider Name:	
Provider Address:	
Provider License #:	Provider Telephone #:

*Note: Our role is to make sure that the proper documentation is submitted for reimbursement under the Plan. PAI will review this letter of medical necessity for completeness and to ensure that the treatment meets IRS guidelines.*

**Please submit via Fax, Email, or Mail**

Precision Administrators, Inc.  
 3240 W. Britton Road, Suite 202  
 Oklahoma City, OK 73120  
[claims@paitpa.com](mailto:claims@paitpa.com)

Phone (405) 507-0800  
 Toll Free (800) 615-2797  
 Fax (405) 507-0700  
[www.paitpa.com](http://www.paitpa.com)

## Examples of Health Care Services and Items Requiring a Letter of Medical Necessity:

Note: This list is not meant to be all-inclusive. Other expenses may be eligible if prescribed by your physician to alleviate a medical condition. Please contact our office with questions.

<p><b>BABY/CHILD TO AGE 13:</b></p> <ul style="list-style-type: none"> <li>■ Lactation Consultant</li> <li>■ Special Formula</li> <li>■ Tuition: Special School/Teacher for Disability or Learning Disability</li> </ul> <p><b>MEDICAL EQUIPMENT/SUPPLIES:</b></p> <ul style="list-style-type: none"> <li>■ Air Purification Equipment</li> <li>■ Exercise Equipment</li> <li>■ Hospital Beds</li> <li>■ Mattresses</li> <li>■ Orthopedic Shoes</li> <li>■ Oxygen</li> <li>■ Post-Mastectomy Clothing</li> <li>■ Wigs</li> </ul> <p><b>OVER-THE-COUNTER ITEMS:</b></p> <ul style="list-style-type: none"> <li>■ Acid controllers</li> <li>■ Acne medications</li> <li>■ Allergy &amp; sinus</li> <li>■ Antacid/digestive medicine</li> <li>■ Antibiotic products</li> <li>■ Antifungal (Foot)</li> <li>■ Anti-parasitic treatments</li> </ul>	<ul style="list-style-type: none"> <li>■ Antiseptics &amp; wound cleansers</li> <li>■ Anti-diarrheals</li> <li>■ Anti-gas</li> <li>■ Anti-itch &amp; insect bite</li> <li>■ Baby rash ointments &amp; creams</li> <li>■ Baby teething pain</li> <li>■ Breathing Strips</li> <li>■ Cold sore remedies</li> <li>■ Cough, cold &amp; flu</li> <li>■ Cough Drops/Sore throat spray</li> <li>■ Cough Syrup</li> <li>■ Denture pain relief</li> <li>■ Digestive aids</li> <li>■ Ear care (Medicated)</li> <li>■ Ear Wax removal</li> <li>■ Eye care (redness/dry eye relief)</li> <li>■ Feminine antifungal &amp; anti-itch</li> <li>■ Fiber laxatives (bulk forming)</li> <li>■ First aid burn remedies</li> <li>■ Foot care treatment</li> <li>■ Hemorrhoidal preps</li> <li>■ Homeopathic remedies</li> <li>■ Incontinence protection (mattress pads &amp; waterproof sheets)</li> </ul>	<ul style="list-style-type: none"> <li>■ Laxatives (non-fiber)</li> <li>■ Medicated nasal sprays, drops, &amp; inhalers</li> <li>■ Medicated respiratory treatments &amp; vapor products</li> <li>■ Motion sickness/nausea</li> <li>■ Nasal wash/spray (saline)</li> <li>■ Oral remedies or treatments</li> <li>■ Pain relief (includes aspirin)</li> <li>■ Skin treatments</li> <li>■ Sleep aids &amp; sedatives</li> <li>■ Smoking deterrents</li> <li>■ Stomach remedies</li> <li>■ Un-medicated nasal sprays, drops &amp; inhalers</li> <li>■ Un-medicated vapor products</li> <li>■ Vitamins and Supplements</li> </ul> <p><b>THERAPY</b></p> <ul style="list-style-type: none"> <li>■ Exercise Programs</li> <li>■ Massage</li> <li>■ Smoking Cessation Programs</li> <li>■ Weight Loss Programs</li> </ul>
---	---	---