



# Medical Necessity Directive for HSA

## INSTRUCTIONS

A Health Savings Account (HSA) is designed to pay for any eligible medical expenses for you, your spouse or your eligible dependents as defined on your tax return.

Under Internal Revenue Service (IRS) rules, some medical services and products are only considered to be eligible expenses when a doctor or other licensed health care provider certifies that they are medically necessary. For a sample list, visit [www.BenefitResource.com](http://www.BenefitResource.com).

In order to use your HSA funds for these types of medical services and products, please have the health care provider complete this form. **Retain this form along with the receipt for the medical service or product as proof of eligibility in case of an IRS audit.** This form will be valid for the indicated service or product for one year from the date on the form. At the end of one year, a new form will be required, if the service or product is still necessary.

If you have any questions, please contact Benefit Resource Participant Services at (800) 473-9595, Monday through Friday, 8 am – 8 pm, Eastern Time.

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## HSA PARTICIPANT INFORMATION

HSA Participant Name \_\_\_\_\_

## MEDICAL CONDITION INFORMATION *(To be completed by the Provider)*

Patient's Name \_\_\_\_\_

Medical Condition \_\_\_\_\_

Recommended treatment/service/product \_\_\_\_\_

Please describe how the treatment/service/product impacts the medical condition:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## PROVIDER CERTIFICATION

This treatment is medically necessary to treat the medical condition as described above. The treatment is not for general health or cosmetic purposes.

Provider Name *(Please print)* \_\_\_\_\_ Date \_\_\_\_\_

Provider Signature \_\_\_\_\_