



Letter of Medical Necessity

Under Internal Revenue Service (IRS) rules, some health care services and products are only eligible for reimbursement from your Spending Account when your doctor or other licensed health care provider certifies that they are medically necessary. These expenses are considered *Dual Use* or *Dual Purpose*. For examples of these types of expenses, please log on to www.humana.com, or call Humana Spending Account Administration at 1-800-604-6228.

All over the counter (OTC) drugs and medications require a prescription in order to be eligible for reimbursement from your Healthcare Spending Account. **This form (Letter of Medical Necessity) is not a substitute for a prescription**, and is intended only to assist you when you are seeking reimbursement for a dual purpose item.

In order to assist you and your health care provider in supplying the information we need to process your reimbursement request, Humana has developed this form.

Please complete the following:

Subscriber Name (Last, First, M.I.):	
Subscriber ID Number:	

Your provider can also submit a statement on his or her letterhead, as long as it includes all of the information on this form. Please ask your Provider to complete the following:

Patient's Name:	
Provider Name:	
Provider Address:	
Provider Phone Number:	
Patient's Diagnosis:	
Specific Treatment Needed (please be as detailed as possible):	
How will treatment alleviate current medical condition:	
Provider Signature:	
**Date Signed:	
**Please note: Letter of Medical Necessity is valid for 12 months from signature date.	

In order to expedite your claim payment, please make sure to submit the completed Letter of Medical Necessity, a completed Humana Reimbursement Claim Form and all supporting documentation. The reimbursement request form can be found on www.humana.com.

Humana Spending Account Administration:
Fax Number: 1-800-905-1851
Mailing Address: PO BOX 14167, Lexington, KY 40512-4167
 KYHJBSUEN 0615