Letter of Medical Necessity

Flex Spending Accounts (FSA) / Health Reimbursement Arrangement (HRA) / Health Savings Accounts (HSA)

Under IRS guidelines, some health care products are eligible for (a) reimbursement through an FSA/HRA, or (b) treatment as a tax-free distribution from an HSA only if it can be shown that the products are medically necessary. If a dentist has diagnosed a medical condition and recommended a Waterpik® Water Flosser as treatment or mitigation for the medical condition, under IRS guidelines it should qualify for reimbursement through an FSA/HRA and for tax-preferred treatment for an HSA. Some plans may restrict reimbursement beyond the IRS requirements. **Dentists:** If your patient participates in an FSA, HRA or HSA program, and they purchase a Waterpik® Water Flosser pursuant to your recommendation to treat or mitigate a medical condition you have diagnosed, your patient should be eligible for reimbursement or tax-preferred treatment under that FSA, HRA or HSA (subject to any additional limitations or conditions of the plan).

Completed by Patient:

I certify that the expenses I am claiming are a direct result of the medical condition described below, and that I would not incur this expense if I were not treating or mitigating this medical condition.

Patient Name: _____

Participant Name: _____

Participant's Employer: _____

Member Number: _____

Patient: Mail or Fax this form (and a copy of your receipt) to your FSA/HRA Administrator (or retain for your HSA records).

Diagnosis: **Gingivitis.**

Treatment: **Waterpik® Water Flosser used once daily for a period of no less than 30 days.**

This treatment is medically necessary to treat or mitigate the condition described above; it is not for general health and is not for cosmetic purposes.

_____ _____

Signature of Attending Dentist ***Date***

_____

Printed Name (First & Last)

_____

Address

(____) ____- _____

Telephone Number

4822-2529-9462.2