



# State of Florida Personal Use Statement

For Health Care FSA, Limited Purpose FSA,  
Dependent Care FSA and the Benny® Prepaid Benefits Card



## PARTICIPANT INFORMATION

Last Name	Primary Phone ( ) -	
First Name	Secondary Phone ( ) -	
People First ID	Date of Birth (mm/dd/yyyy) / /	
Street Address		
City	State	ZIP
If your claim includes expenses incurred by your spouse or eligible dependents, please provide the following information:		
<b>PATIENT NAME</b>	<b>RELATIONSHIP TO EMPLOYEE</b>	<b>DATE OF BIRTH</b>
		/ /

## PERSONAL USE STATEMENT

- I understand that I must submit, with my reimbursement request, a Letter of Medical Necessity Form that has been properly completed by the health care professional treating the above-named patient. (Information on how to obtain a blank Letter of Medical Necessity Form is on the other side of this document.) The Letter of Medical Necessity Form substantiates that I seek reimbursement for the cost of a medically-necessary, special version of:

\_\_\_\_\_

Medically-Necessary Item

- I understand that only the additional amount of expense over the cost of the item listed about in its normal form is eligible for reimbursement (Refer to the reverse side of this sheet for more information.)
- The cost of the special version of the item listed above is: \$ \_\_\_\_\_
- The cost of the item listed above in its normal form is: \$ \_\_\_\_\_
- The difference between the cost of the special version of the item listed above and the cost of the above item in its normal form is: \$ \_\_\_\_\_  
(This is the amount eligible for reimbursement.)

## PARTICIPANT'S SIGNATURE

Signature	Date / /
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# Personal Use Statement

## 1. Why would I need to submit a Personal Use Statement?

When you enrolled in your Employer's Flexible Spending Account (FSA) plan, you agreed to the following:

- I will only use the FSA to pay for IRS-qualified expenses and only for my IRS-eligible dependents
- I will exhaust all other sources of reimbursement, including those provided under my employer's plan(s) before seeking reimbursement from the FSA
- I will not seek reimbursement through any additional source and
- I will collect and maintain sufficient documentation to validate the foregoing.

These instructions will assist you in complying with your agreement by explaining when to use a Personal Use Statement and when you also might need a Capital Expenditure Worksheet.

## 2. What is a Personal Use Statement?

A Personal Use Statement is a statement from you confirming you have complied with all of the requirements for proper use of, and affirming you are the sole user of the item for which you are requesting reimbursement.

## 3. When do I need to submit a Personal Use Statement?

You must complete and submit a Personal Use Statement with your FSA Reimbursement Claim Form and Letter of Medical Necessity Form if you are requesting reimbursement for a medically-necessary, special version of an item that is ordinarily used for cosmetic, personal, living and/or family purposes. Only the additional amount of expense over the cost of the item in its normal form is eligible for reimbursement.

For example, if a medical condition requires a salt-free diet, then only the difference between the cost of the normally-available food item and the salt-free version is eligible for reimbursement. The entire cost of the special food item is not eligible for reimbursement. You must show the calculations you used to determine the amount eligible for reimbursement in the space provided on your Personal Use Statement.

Refer to the information on this sheet to determine if additional documentation is required to reimburse your expenses. Should you have questions, please call the People First Service Center at 1-866-663-4735.

## 4. What expenses are eligible?

Eligible expenses include amounts for the diagnosis, cure, mitigation, treatment or prevention of disease or for the purpose of affecting any structure or function of the body, and are confined strictly to those incurred primarily for the prevention or alleviation of a physical or mental defect or illness.

## 5. How do I seek reimbursement?

In order for incurred expenses to be reimbursed from your Flexible Spending Account, you must follow these instructions. Only the cost of medical care and services permitted under both IRS Code § 213 and your Employer's Flexible Spending Account are reimbursable. If these expenses include those services, procedures, medicines or items that can be provided for both a medical purpose and a cosmetic, personal, living and/or family purpose, as well as those involving some capital expenditures, additional substantiation must be submitted with your claim.

## 6. What is a capital expenditure?

A capital expenditure is any expense that has a useful life that extends beyond the end of the taxable year, such as an elevator, blood pressure cuff, etc. A capital expenditure may be reimbursed if its primary purpose is:

- to provide medical care for you as a participant, your spouse or tax dependent for an existing medical condition and
- properly substantiated as medically necessary by showing that it would not be medically necessary "but for" a medical condition.

This Personal Use Statement, along with a Letter of Medical Necessity Form, may be required when you submit a request for reimbursement of a capital expenditure. To obtain a Letter of Medical Necessity Form, log on to <https://peoplefirst.myflorida.com> or call the People First Service Center at 1-866-663-4735.

**Note:** If improper reimbursement of ineligible Flexible Spending Account expenses has been made, the corrective procedures approved by the IRS and permitted under your Employer's Flexible Spending Account will be followed.