

**WHAT IS A VALID RECEIPT?**

The Flex Plan is based on service dates, not payment dates. Your information must be produced by your provider or Insurance company and include specific details about the service you received.

**For Medical Expenses the IRS Requires:**

- ◇ **Provider Name**
- ◇ **Date of Service**
- ◇ **Patient Name**
- ◇ **Service Description**
- ◇ **Charges for Service**
- ◇ **Insurance/Third Party Payment**

**Bob's Pharmacy**  
123 Anywhere Drive  
Best Town, NE 12345

Date: 11-15-11 Time: 10:30AM

TERMINAL ID: b222457844P  
MERCHANT ID: 010101010101

VISA  
\*\*\*\*\*0101  
SALE BATCH: 25555  
AUTH: 12121212 INVOICE: 555

TOTAL: \$ 20.00

JANE DOE  
X \_\_\_\_\_  
Customer Copy

**BAD RECEIPT**



The Service Description is missing. Debit/Credit receipts are not valid - even if the Flex Plan Debit Card was used.

**Bob's Pharmacy** 11-15-11  
123 Anywhere Drive  
Best Town, NE 12345

JANE DOE RX#: 45454545

**LORATADINE 10MG TABLET**  
Take twice daily **COPAY: \$20.00**  
Customer Receipt

**GOOD RECEIPT**



All IRS requirements are met.

**For prescriptions the stub attached to your medication will suffice.**

**For medical, dental, & vision expenses the BEST receipt is your insurance Explanation of Benefit (EOB), or at the very least, a detailed invoice from the provider.**

BEST DENTIST 124 Anywhere Drive Best Town, NE 12345					
JANE DOE - 125 Anywhere Drive, Best Town NE 12345			Account#: 01010101		
*****					
DATE	PATIENT	DESCRIPTION	DOCTOR	REFERENCE	AMOUNT
11-15-11		Previous Balance			\$68.00
11-23-11		INSURANCE PAYMENT			(\$48.00)
11-30-11		VISA PAYMENT			(\$20.00)
<b>BALANCE: \$ 0.00</b>					

**BAD RECEIPT**



Date of Service, Service Description, & Patient Name are missing.

BEST DENTIST 124 Anywhere Drive Best Town, NE 12345					
JANE DOE - 125 Anywhere Drive, Best Town NE 12345			Account#: 01010101		
*****					
DATE	PATIENT	DESCRIPTION	DOCTOR	REFERENCE	AMOUNT
11-15-11	Jane	Extraction	Dr. Best	Jane	\$34.00
11-15-11	Jane	Extraction	Dr. Best	Jane	\$34.00
11-23-11		INSURANCE PAYMENT for 11-15-11		Jane	(\$48.00)
11-30-11		VISA PAYMENT	for 11-15-11	Jane	(\$20.00)
<b>BALANCE: \$ 0.00</b>					

**GOOD RECEIPT**



All IRS requirements are met.

<u>YOUR INSURANCE COMPANY</u> ***			<u>EXPLANATION OF BENEFITS</u>		
<b>Patient:</b> Jane Doe 125 Anywhere Drive, Best Town NE 12345		<b>Policy #:</b> AB012345 <b>Provider:</b> Best Dentist			
Date of Service	Service	Charges	Allowed Amount	Insurance Pays	Your Responsibility
11-15-11	Extraction	\$34.00	\$34.00	\$24.00	\$10.00
11-15-11	Extraction	\$34.00	\$34.00	\$24.00	\$10.00
11-23-11	<b>YOU ARE RESPONSIBLE FOR/YOUR DOCTOR MAY BILL YOU</b>				<b>\$20.00</b>

**BEST RECEIPT**



All IRS requirements are met.



# WHAT IS A VALID RECEIPT?

The Flex Plan is based on service dates, not payment dates. Your information must be produced by your Dependent Care provider and include specific details about the service you received. Dependent Care expenses can only be claimed AFTER the care has been provided (even if you must pay in advance).

### For Dependent Care (babysitting) expenses the IRS requires:

- ✓ Child's Name
- ✓ Dates of Service
- ✓ Provider's Signature as proof of receiving payment
- ✓ Provider's Tax ID number or Social Security Number
- ✓ Charges for Service

#### BAD RECEIPT

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January 1, 2012 Receipt #000

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\$350.00

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Jane Doe

#### GOOD RECEIPT

↓

January 1, 2012 Receipt #000

Care from: **Dec. 15 to Dec. 29** \$350.00

Child(ren): Johnny and Judy White

Received \$350.00 from Bob and Lucy White

*Jane Doe* SSN: 000-00-0000

**JANE DOE DAYCARE**  
124 Anywhere Drive  
Best Town, NE 12345

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Bob & Lucy White - 125 Anywhere Drive, Best Town NE 12345 Account#: 01010101

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DATE	CATEGORY	CHILD	DESCRIP	CHARGES	AMOUNT
12-29-11			Previous Balance		\$350.00
01-01-12			PAYMENT		(\$350.00)

**BALANCE: \$ 0.00**

**BAD RECEIPT**

**JANE DOE DAYCARE**  
124 Anywhere Drive  
Best Town, NE 12345  
SSN: 000-00-0000

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Bob & Lucy White - 125 Anywhere Drive, Best Town NE 12345 Account#: 01010101

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DATE	CATEGORY	CHILD	DESCRIP	CHARGES	AMOUNT
12-22-11	Daycare	Johnny & Judy	12/15/11 to 12/22/11	\$175.00	\$175.00
12-29-11	Daycare	Johnny & Judy	12/23/11 to 12/29/11	\$175.00	\$350.00
01-01-12			PAYMENT		(\$350.00)

**GOOD RECEIPT**

**Questions?**

**Email: [flexplan@gicpas.com](mailto:flexplan@gicpas.com)**

**Phone: 308.381.1810**