Dependent Day Care Flexible Spending Account Reimbursement Request Form

Instructions: Complete this form and sign at the bottom in box 22. Your reimbursement request may be denied or payment delayed if this form is not filled out completely. An * indicates required information. Do not write "See Attached" or "N/A" in any space.

Please see the back of this form for more information. If you still have questions, please call 1.800.CIGNA.24 or the toll-free number on the back of your CIGNA Identification card.

Fax completed form and receipts to: 423-553-8953 ***or***
Mail To: CIGNA HealthCare, PO Box 182223, Chattanooga TN 37422-7223

FOR INTERNAL USE ONLY:
CORR CODE: DC

A. EMPLOYEE INFORMATION

*1. CIGNA ID NUMBER OR SOCIAL SECURITY NUMBER	*2. LAST NAME	*3. FIRST NAME	*4. M.I.	*4a. DATE OF BIRTH

*5. MAILING ADDRESS	*6. CITY	*7. STATE	*8. ZIP CODE

9. DAYTIME TELEPHONE NUMBER	10. E-MAIL ADDRESS	11. EMPLOYER NAME	*12. ACCOUNT NUMBER(S)

B. INFORMATION ABOUT THE PEOPLE RECEIVING CARE

*13. NAME *(If you include expenses for more than one person, please write FAMILY)*

C. DAY CARE EXPENSES

Please include only covered expenses. For a list of covered/not covered expenses, please see the back of this form.

*14. TYPE OF SERVICE *(For internal use only)*	*15. DESCRIPTION OF EXPENSE 1 = Day Care 2 = Meals 3 = Field Trips 4 = Overnight Camps	*16. DATE(S) OF SERVICE	*17. AMOUNT	*18. CAREGIVER NAME (i.e., Day Care Facility Name)	*19. CAREGIVER ADDRESS	*20. CAREGIVER CITY, STATE & ZIP CODE
BC			$			
BC			$			
BC			$			
BC			$			
BC			$			

Total: $_____

21. CAREGIVER'S SIGNATURE *Required only if receipt is not submitted with this form. (If services are provided by more than one caregiver, please use separate forms for each).*	DATE

D. CERTIFICATION

For Dependent Day Care Claims: I certify that the expenses for which I am requesting reimbursement are for dependent day care services, which qualify for reimbursement under the Internal Revenue Code and are eligible to be excluded from my federal taxable wages. I further certify that these expenses have been incurred by me, they have not been previously submitted for reimbursement, and they have not been reimbursed from any other source, nor do I expect them to be. I agree to notify the CIGNA HealthCare Reimbursement Account Unit immediately if any of these expenses are reimbursed from any other source.

*22. EMPLOYEE SIGNATURE *(Required - unsigned Reimbursement Request Forms will not be considered for reimbursement)*	DATE

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COMPLETING THIS REQUEST

- You must sign and date the form, and certify that the expenses you've included on the form are for eligible dependent day care.
- You can use either your CIGNA ID number (on the front of your CIGNA card), or your social security number in box 2
- If you're not sure of your Flexible Spending Account (FSA) number, please call Customer Service at 800-CIGNA-24 for help.
- You can use this form for more than one person. If you do, please write "Family" instead of a person's name in box 13.
- Instead of a receipt, you can submit this form with the caregiver's signature in box 21. If you are missing receipts from more than one caregiver, please fill out a separate form and obtain a signature for each caregiver.

SUBMITTING RECEIPTS

- All requests should be submitted with itemized receipts. Original receipts or photocopies are acceptable as long as they include:
  - Caregiver's name and address
  - The dependent's name
  - Date(s) of service
  - Type of service
  - Total amount charged
- If a receipt is smaller than 8-1/2x11", please tape it to a blank sheet of paper so that it can be easily scanned.
- Please circle the expenses you identified on this form if the receipt shows other charges as well. Do not use a highlighter.

WHAT QUALIFIES AS A DEPENDENT CARE EXPENSE

- The Internal Revenue Service requires that dependent care expenses:
  - The expense must be for services in the home or at a caregiver for the care of one of the below, so that you can work; and
  - Be incurred by you for a:
    - child under age 13 for whom you are entitled to an income tax deduction; or
    - spouse or other dependent, regardless of age, who is incapable of caring for him/herself; and

NOTE: Special rules apply to divorced parents or married individuals living apart. (Internal Revenue Code Section 21(e)).

WHAT'S COVERED AND NOT COVERED

- The following expenses can be paid from your FSA:
  - Day care facility, summer day camp, or preschool expenses - the facility must be licensed under state or local law if it cares for seven or more children.
  - Expenses for unlicensed day care centers that care for six or fewer children.
  - Salary you pay to an au pair.
  - Adult day care expenses.
  - Home day care and housekeeping services for a child or other qualifying dependent.
  - Cost of meals, lunches or snacks supplied by a caregiver.
- The following expenses cannot be paid from your FSA:
  - Day care for a child age 13 or older.
  - Overnight summer camp (cannot prorate for the day portion).
  - Kindergarten or school tuition for a child age 5 or older.
  - Expenses for any care provided to a dependent by another dependent or child under age 19.
  - Housekeeping expenses not related to dependent day care.
  - Expenses for which you claim a dependent day care tax credit on your federal income tax return.
  - The registration fees paid for day care, summer camp, kindergarten, preschool, etc. The only exception is day camp or registration fees applied toward the first bill. These are eligible once the first bill has been paid and the service has been provided.
  - The cost of meals while on field trips and outings, or those meals included as part of the cost of such trips.
  - Health care expenses for a dependent.

GENERAL INFORMATION

- Expenses can be reimbursed only after the care has been provided, and not when you are billed, are charged for, or pay for care.
- Keep a copy of completed reimbursement request forms and the attached documentation. You may need them for income taxes.
- All reimbursements will be paid to the employee.
- Download reimbursement forms and get general information about flexible spending accounts at **www.myCIGNA.com**

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