brms

DEPENDENT CARE FSA

REIMBURSEMENT CLAIM FORM

EMPLOYEE INFORMATION

Employer: _____ SSN or ID #: _____

Name: _____ Date of Birth: _____

Address: _____

Phone Number(s) Mobile: _____ Other: _____

Email: _____

DEPENDENT CARE FSA CLAIM INFORMATION

Name of Dependent(s)	Age	Date(s) of Service (MM/DD) From	To	Name of Provider/Facility & Federal ID/SSN	Amount Paid by You
Total Dependent Care FSA Claim(s) Reimbursement					

Review the second page of this claim form for reminders pertaining to filing a Dependent Care FSA Claim with BRMS, eligible expenses and appropriate documentation.

CERTIFICATION FROM PROVIDER

We, the provider certify that we are providing Dependent Care Services for the above employee for the following child during the stated month and year.

Name of Dependent(s) in Provider Care: _____

Month(s) of Care: _____ Year of Care: _____

Name of Provider/Facility: _____

Provider/Facility Signature: _____ Date: _____

I certify that these dependent care expenses were incurred to allow myself and/or my spouse to be employed. I understand that dependent care expenses reimbursed under my Dependent Care FSA cannot be claimed for the Child Care Tax Credit on my Federal Income Tax Return. I authorize Benefit & Risk Management Services (BRMS) to issue the amount requested above from my account in accordance with the terms and provisions of the Plan.

Employee Signature: _____ Date: _____

FORM SUBMISSION & QUESTIONS

PHONE: (888) 326-2555

SECURE FAX: (866) 410-0880

MAIL: BRMS-Flex
PO Box 1697
Folsom, CA 95763

DEPENDENT CARE FSA

General FAQ's

DEFINING AN "ELIGIBLE" DEPENDENT UNDER DEPENDENT CARE FSA

IRS Section 152 provides detailed definitions of a "qualifying child or relative", as well as special rules for divorced or separated parents. However, a general rule for determining an eligible dependent is as follows:

- Your child must be under 13 years old and must be your dependent under federal tax rules. Note: If your child turns 13 during the plan year, you can stop your contribution at that time.
- Your spouse, adult relative, or adult child is physically or mentally incapable of self-care.

GENERAL DEPENDENT CARE FSA GUIDELINES

Dependent Care services will qualify for reimbursement from your Dependent Care FSA if they meet the guidelines listed below. Please note that this is not an exclusive listing; refer to IRS Publication 503 for additional regulations and rules.

- The services may be provided inside or outside your home, but not by someone who is your minor child or dependent for income tax purposes (for example, an older child).
- If the services are provided by a daycare facility that cares for six or more children at the same time, it must be a qualified daycare center.
- The service must be incurred to enable you, or you and your spouse if you are married, to be employed.
- The amount to be reimbursed must not be greater than your spouse's income or one-half your income, whichever is lower.
- Services must be for the physical care of the child, not for education, meals, etc. Kindergarten expenses must separate out the cost of custodial care from education to reimburse.

EXAMPLES OF DEPENDENT CARE FSA EXPENSES

Acceptable Expenses - The IRS determines which expenses can be reimbursed; however, some of the most common items are listed here. Refer to IRS Publication 503 for more information on eligible expenses.

- Child-care centers
- Family daycare providers
- Babysitters
- Nursery schools
- Caregivers for a disabled dependent or spouse who lives with you.
- Household services, provided that a portion of these expenses are for a qualifying dependent incurred to ensure the dependent's well-being maintenance.

Unacceptable Expenses

- Dependent Care expenses that are provided to one of your dependents by a family member, unless the family member is age 19 or over by the end of the year and will not be claimed as a dependent.
- Expenses for food and clothing
- Education expenses
- Overnight camps
- Transportation

REMINDERS WHEN SUBMITTING DEPENDENT CARE FSA CLAIM FORM

- Dependent Care claims will be reimbursed to the participant up to the balance available in the account.
- You must provide proof that you have incurred this expense.
- Sign your claim form.

DOCUMENTATION/SUBSTANTIATION SAMPLES

Acceptable documentation may include the following:

- A bill, receipt, statement, claim form, or combination of any of these must contain all of the following elements to be considered adequate under IRS rules:
    - Provider Information: Name & Address
    - Taxpayer Identification Number or SSN
    - Name of Qualified Dependent(s)
    - Date(s) of Care
    - Amount of Claim
    - Signature(s): Your signature and the provider's signature (provider's signature is only required if you are not submitting bills/receipts with the claim form)