

LETTER OF MEDICAL NECESSITY

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

Under IRS guidelines, some health care products may be eligible for (a) reimbursement through an FSA/ HRA, or (b) treatment as a tax-free distribution from an HSA if it can be shown that the products are needed primarily for a medical purpose. If a dentist has diagnosed a medical condition and recommended an Oral-B<sup>®</sup> Power toothbrush as treatment or mitigation for the condition, it may qualify for reimbursement through an FSA/HRA and/or for tax-preferred treatment for an HSA. Some plans may not allow reimbursement of electric toothbrushes, regardless of whether the toothbrush is recommended by a dentist to treat a medical condition. As a result, you should check with your plan to determine whether the purchase of an Oral-B<sup>®</sup> Power toothbrush, when accompanied by this Letter of Medical Necessity, will be treated as a reimbursable expense.

Dentists: If your patient participates in an FSA, HRA or HSA program, and the patient purchases an Oral-B<sup>®</sup> Power toothbrush pursuant to your recommendation to treat or mitigate a medical condition you have diagnosed, your patient may be eligible for reimbursement and/or tax-preferred treatment under that FSA, HRA or HSA (subject to any additional limitations or conditions of the plan).

TO BE FILLED OUT BY PARTICIPANT	
PATIENT NAME	
PARTICIPANT NAME	
PARTICIPANT EMPLOYER	
MEMBER NUMBER	

TO BE FILLED OUT BY DENTIST	
DIAGNOSIS	Gingivitis
TREATMENT	Oral-B <sup>®</sup> Power toothbrush used twice 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.
PRINT NAME	
SIGNATURE	DATE
ADDRESS	
PHONE	

Patient: Mail or Fax this form (and a copy of your receipt) to your FSA/HRA Administrator (or retain for your HSA records). Certain expenses may require additional documentation. Please check with your provider for a detailed description of documentation needed.

