

MSMA GROUP INSURANCE TRUST CHOICE PLAN DEPENDENT CARE EXPENSE REIMBURSEMENT REQUEST

Date Received
MSMA USE ONLY

INSTRUCTIONS: Complete this form and attach a receipt, which includes a description of the expense, date(s) of service, amount paid, the provider's name, address and federal tax-payer identification number. Do not send copies of checks or charge-card receipts.

Employee Name: _____ Employer: _____

Please fill out this information only if a change has taken place since your enrollment or last claim submission

Home Phone: _____ Work Phone: _____

Mailing Address: _____

Please complete the following:

NAME	RELATIONSHIP
_____	_____
_____	_____

DATE(S) DAYCARE EXPENSES WERE INCURRED	AMOUNT PAID
_____	_____
_____	_____

TOTAL AMOUNT PAID \$ _____

I CERTIFY THAT: all items submitted for reimbursement comply with the Section 125 Reimbursement Plan and such items have not and will not be paid by any other plan of any employer or any other person. I also certify that such items will not be deducted or taken as tax credits on my personal federal or state income tax return any year.

EMPLOYEE SIGNATURE: _____ **DATE:** _____

Note: prepare to file the IRS form 2441 with your tax return.

Send your request for reimbursement to:
MSMA-GIT/129
49 Community Drive
Augusta, ME 04330

Please call with any questions:
 In state: 1-800-660-8484
 Out of state: (207) 622-3473

(FOR OFFICE USE ONLY)

APPROVED _____ DATE _____

DATE PAID _____ CHECK # _____

CLAIM NUMBER _____

PY 1 PY 2

DEPENDENT CARE REIMBURSEMENT ACCOUNTS

SECTION 129 OF THE TAX CODE

Claims are processed weekly as funds are available.

CLAIM FORMS

A blue claim form should accompany all claims. Due to the volume of claims received and processed by this office, we strongly urge the use of colored paper. (It makes it easier for the person who opens the mail, it makes it easier for the person who adjusts the claims and it makes it easier to file.) Every school has a supply of claim forms available in the administrative offices. We supply a new claim form with every issued check.

DOCUMENTATION

The IRS requires proof from a third party that an eligible expense *has been* incurred during the plan year. We request that original invoice/receipt be submitted. Participants should keep a photocopy of all materials. You cannot be reimbursed for service not yet received, even if paid in advance.

A sample receipt for dependent care reimbursement is below. Receipts do not need to be in the exact same format as the receipt provided, but all of the information should be included...in particular, the date-of-service and the name of the child/participant.

Receipts which do not provide required information will be returned to the participant. Participants are allowed to prepare their own receipts as long as the daycare provider agrees that all information is accurate and signs the receipt him/herself.

PAYMENT OF CLAIMS

IRS rules allow that only the amount accrued in the account can be reimbursed. If the Employer delays in making payments to MSMA, then the claim payment will be delayed. If a claim is made for an amount greater than the balance available, the pending amounts will automatically rollover to the next pay period. The "pending" amount is reflected on the top portion of the check.

ELIGIBILITY

The IRS allows reimbursement of dependent care expenses that allow the participant to work and/or look for work. Not only can this account be used for dependent children up to (but not including) the age of 13, but can also be used for *dependent* family members who can not care for themselves such as a parent with Alzheimer's. However, the dependent must spend at least 8 hours a day in the participant's home. Round-the-clock nursing home care does not qualify ~ see medical care reimbursement accounts for this particular situation.

Daycare expenses can include educational programs for a child below first grade *as long as the tuition and daycare expense cannot be separated.* The same can be said of summer recreation programs. Overnight camps do not qualify.

While dates-of-service have to be within the plan year, special note should be made when a participant joins or leaves the program mid-year. The participant can only claim for dates-of-service during the course of their employment.

MAXIMUM ELECTION

The IRS sets the maximum limit at \$5,000 (or \$2,500 for married employees who file separate tax returns). If a participant and his/her spouse participate in separate DCAs, their combined account is still limited to \$5,000.

SAMPLE RECEIPT

RECEIPT: Dependent Care Reimbursement

Date 7/25, 2006

From _____
(Name of Reimbursement Participant)

Amount _____
(One Hundred dollars)

For _____
(Dependent's name)

Dates of Service: from 3/10, 2006 to 3/15, 2006

Name, Address and Federal ID of Provider:

SALLY S. SMITH
123 MAIN STREET
ANYTOWN, ME 01234
SS# 123-45-6789

Signature of Dependent Care Provider _____