



**FLEXIBLE SPENDING ACCOUNT REQUEST FOR DISBURSEMENT**  
**DEPENDENT CARE EXPENSES**

Company ID Number 026

*Please read eligibility requirements on the reverse side.*

- If you are submitting expenses from more than one calendar year, you must submit a separate form for each year that you are eligible.
- Complete all information and be sure to sign the certification statement in Section III.
- Attach all bills and invoices securely to the form. Each bill or invoice should indicate the provider's name, the dates of service, and a brief description of what service was rendered (e.g., in-home care of a child under 13 years of age).
- Keep copies of all documentation for your own records.
- Send your Request for Disbursement to: UMR Arcelor Mittal P.O. Box 8022, Wasau, WI 54402-8022  
Fax # 1-877-390-4782
- For questions regarding the status of your Flexible Spending Account, call (877) 310-FLEX.

**I. Employee Information:**

\_\_\_\_\_ *Last Name, First Name, Middle Initial*

\_\_\_\_\_ *Social Security Number*

\_\_\_\_\_ *Mailing Address*

Have you moved since your last request for disbursement? Yes \_\_\_ No \_\_\_ If yes, is this your new address?

**II. Dependent Care Expenses:**

Name of Dependent	Age	Serv. Dates From - To	A. Total Charge	B. Amount Paid by Other Sources	C. Amount to be Reimbursed (A-B=C)	Name of Service Provider
<b>Totals:</b>	---	Earliest Date    Latest Date	<b>A.</b>	<b>B.</b>	<b>C.</b>	

**III. Certification**

I certify that the dependent care expenses listed above meet all of the Internal Revenue Service requirements listed on the reverse side of this form. I understand that I am responsible for any tax reporting and other legal requirements with respect to reimbursable expenses. I also understand that dependent care expenses for which I am reimbursed through my account may not be claimed as expenses for purposes of credit against federal income tax (IRS Form 2441). I accept sole responsibility for proper treatment of benefits paid under this plan with respect to eligibility, income tax reporting, and liability.

\_\_\_\_\_ *Employee Signature*

\_\_\_\_\_ *Payroll Number*

\_\_\_\_\_ *Date*

IV. **Eligibility Requirements:** (For complete details, refer to your Dependent Care Spending Account Summary Plan Description, which is included in your Salaried Employee Handbook).

The expenses are either (1) for household services attributable to the care of a “qualifying individual” or (2) for the care of a qualifying individual outside your home by an individual or at a facility.

A “qualifying individual” is:

- A dependent who is under age 13 and for whom you are entitled to a deduction on your federal income tax return. (If you are divorced or legally separated, the requirement that the child be an exemption deduction does not apply if you have custody of him or her for more time during the year than the other parent.)
- An individual (e.g., parent or a child age 13 or older) who resides with you, who is physically or mentally incapable of self-care, and who you claim (or are able to claim) as a dependent on your federal income tax return.
- A spouse who is physically or mentally unable to care for himself or herself.

*The following are some examples of reimbursable expenses:*

- Wages paid to a babysitter or companion in or outside your home (expenses are not covered if the person providing the care is someone you claim as a dependent).
- Services of a day care center or nursery school, providing the center complies with all state and local laws.
- Costs for care at facilities away from home, such as family day care or adult day care centers, as long as your dependent spends at least eight hours a day at home.
- Wages paid to a housekeeper for services of providing care for an eligible dependent.
- Any other qualified dependent day care expenses defined by the IRS.

If care is provided outside your home for more than six individuals at a single location, that location is treated as a dependent care center and must comply with applicable state or local laws and regulations. Transportation expenses are not reimbursable. Expenses for education, food and lodging are reimbursable only if they are incidental to the care of a dependent. Educational expenses for a child in the first or higher grades are not eligible for reimbursement.

The expenses must be for the purpose of allowing you (and, if married, your spouse) to be gainfully employed during the period when you are responsible for a qualifying individual.

If married the amount of reimbursable expenses for a taxable year will not exceed the lesser of your earnings or your spouse’s earnings for that taxable year. If your spouse is a full time student or physically or mentally unable to care for himself or herself, your spouse is deemed to have earnings of at least \$200 a month (\$400 a month if you have two or more qualifying individuals). If you are not married at the end of the year, the limitation on reimbursement will be based on your earned income for that year.