Dependent Day Care Reimbursement Account Request
(for non-medical day care expenses)

A. INSTRUCTIONS

- COMPLETE SECTIONS B, C, AND D
- ATTACH RECEIPTS, CANCELLED CHECKS, OR BILLS FROM THE DEPENDENT DAY CARE PROVIDER
- ALL SPENDING ACCOUNT FUNDS ARE PAID DIRECTLY TO THE EMPLOYEE
- IF YOU HAVE QUESTIONS, PLEASE CALL: 800.242.2269
- FOR GENERAL INFORMATION/CLAIM FORMS, VISIT OUR WEBSITE: **www.cigna.com/healthcare/reimbacc.html**
- MAIL COMPLETED FORM ALONG WITH APPROPRIATE DOCUMENTATION TO:

CIGNA REIMBURSEMENT ACCOUNTS
P.O. BOX 0976
BRISTOL, CT 06010

B. EMPLOYEE INFORMATION

EMPLOYEE SOCIAL SECURITY NUMBER	COMPANY NAME	ACCOUNT NUMBER(S)
	Brookhaven Science Associates, LLC	**2258277**

LAST NAME	FIRST NAME

ADDRESS	CITY	STATE	ZIP CODE

C. DEPENDENT DAY CARE EXPENSES

IF DAY CARE IS PROVIDED BY ONE OF YOUR CHILDREN, PLEASE PROVIDE THAT CHILD'S AGE: _____

DEPENDENT NAME	DEPENDENT AGE	PROVIDER	PROVIDER TAX ID OR SSN	DATE(S) OF SERVICE
	TOTAL REIMBURSEMENT REQUEST: $ _____			

D. CERTIFICATION

I certify that the expenses for which I am requesting reimbursement are for Dependent Care as defined by the Internal Revenue Code (see reverse of this form for requirements). Furthermore, I declare that these expenses have been incurred by me and have not been reimbursed from any other source, nor do I expect them to be. I will notify my Employer in the event they are improperly reimbursed.

EMPLOYEE SIGNATURE *(Required)*	DATE

DEPENDENT DAY CARE EXPENSES DEFINED

In general, the Internal Revenue Code [§129(e) and 21(b)(2)] requires that an expense satisfy **each** of the following requirements to be eligible for reimbursement:

1. Expenses will be reimbursed only **after** the care has been provided, and not when you, the participant, are formally billed, charged for, or pay for the dependent care.

2. The expense must be incurred by you during a period when you have a dependent or spouse who is a "qualifying individual" which is either:

   (a) A dependent under age 13 for which you are entitled to an income tax deduction; or
   (b) A dependent or spouse, regardless of age, who is incapable of caring for him/herself, and spends 8 hours a day in your household.

3. The expense must be for household services or for the care of the "qualifying individual" which you incur to enable you (and, if applicable, your spouse) to be gainfully employed.

4. If the expenses are for services provided outside your household, at a Dependent Day Care Center that provides care for at least six (6) non-residents, it must:

   (a) Comply with all state and local laws;
   (b) Charge a fee for providing the services.

NOTE: Special rules apply to divorced parents or married individuals living apart [I.R.S. §21(e)].

ADDITIONAL INFORMATION