USW HRA FUNF

Claims Denial Codes date: 3/7/2014

code	description	LegalAuthority
2000	Non-Eligible Medical Expense	Code Sec. 213
	Accident/Health Insurance - Medical Portion Not	
2005	Separately Stated	Code Sec. 213(d)(6), Reg. 1.213-1(e)(4)
2010	Adoption - Medical Costs of Natural Mother	B.L. Kilpatrick, 68 TC 469, Dec. 34,493
2015	Air Conditioner - Permanent Property Improvement	G.W. Wade, 61-2 USTC 9709
2020	Anticipated Medical Expenses	W.B. Andrews 37 TCM 744, Dec. 35,144(M), TC Memo. 1978-174
2025	Auto - Depreciation	M.S. Gordon, 37 TC 986, CCH Dec. 25,364: R.K. Weary, CA-10, 75-1 USTC 9173
	Auto - Insurance for Medical Coverage (other than	
2030	covered participants)	Rev. Rul. 73-483, 1973-2 CB 75
2035	Baby Sitting - Enable Parent to Visit Doctor	Rev. Rul. 78-266, 1978-2 CB 123
	Capital Expenditures - Permanent Improvement to	
2040	Property	Reg. 1.213-1(e)(1)(iii)
2045	Chauffeur Salary	W.E. Buck, 47 TC 113, CCH Dec. 28,175
2050	Childbirth Preparation Classes - Coach	IRS Letter Ruling 8919009, 2-6-89, CCH IRS Letter Rulings Reports
2055	Clothing - Suitable for Use Other than Therapy	M.C. Montgomery, 51 TC 410, Dec. 29,270, CA-6, 70-2 USTC 9466, 428 F2d 24:
2060	Cosmetic Surgery - Unnecessary	Code Sec. 213(d)(9); Senate Finance Committee Report to P.L. 101-508
2065	Crime Victims - Compensated Medical Expenses	Rev. Rul. 74-74, 1974-1 CB 18
2070	Dancing Lessons	R.C. France, CA-6, 82-1 USTC 9225
2075	Deprogramming Services	IRS Letter Ruling 8021004
2080	Diaper Service	Rev. Rul. 55-261, 1955-1 CB 307
2085	Drugs - Illegal (even if prescribed)	Rev. Rul. 97-9, 1997-1 CB 77
2090	Drugs - not prescribed (except for insulin)	IRS Publication No. 502
2095	Dust Elimination System	F.S. Delp, 30 TC 1230, Dec. 23,167
2100	Ear piercing	Rev. Rul. 82-111, 1982-1 CD 48
2105	Electrolysis	Code Sec. 213(d)(9); Senate Finance Committee Report to P.L. 101-508
2110	Fallout shelter(prevention of disease)	F.H. Daniels, 41 TC 324, Dec. 26, 414
2115	Flexible spending account	IRS Publication No. 502
2120	Funeral expenses	K.P. Carr, 39 TCM 253, Dec. 36,352(M), TC Memo. 1979-400
2125	Furnace	J.L. Seymour, 14 TC 1111, Dec. 17, 675
2130	Future medical care (not related to Lifetime care)	IRS Publication No. 502
2163	Gravestone	C.W.Libby Est., 14 TCM 699, Dec. 21, 110(M), TC Memo. 1955-180

2140 Hair transplants (surgical) Code Sec. 213(d)(9); Senate Finance Committee Report to P.L. 101-508 2145 Health club dues - not related to medical condition Rev. Rul. 55-261, 1955-1 CB 307 2150 Health coverage tax credit IRS Publication No. 502 2151 Household help IRS Publication No. 502 2160 Hygienic supplies Reg. 1.213-1(e)(2); O.G. Russell, 12 TCM 1276, Dec. 19, 973(M)* 2161 Insurance - Life insurance policies IRS Publication No. 502 2170 Insurance - Guarantedd payment when hospitalized IRS Publication No. 502 2171 Insurance - Jenenium for loss of income Reg. 1.231-1(e)(4) 2180 Insurance - Joss of life, limb, sight Reg. 1.231-1(e)(4) 2181 Lattrile (prescribed) Rev. Rul. 97-9, 1997-1 CB 77 2192 Lodging - care not provided in hospital/outpatient facility AL. Polyak, 94 TC 337, CCH Dec. 46,443 2200 Marenity clothes Rev. Rul. 75-319, 1975-2 CB 88 2201 Medical savings accounts (MSA) IRS Publication No. 502 2212 Nursing for normal baby IRS Publication No. 502 2222 Nurititional supplements IRS Publication No. 502 2223 Personal use items IRS Publication No. 502 2224 Scientology (audits / processing) D.H. Brown, C.A-8, 75-2 USTC 9718, 523 F2d 3	code	description	LegalAuthority		
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·	2285	Vacuum cleaner (alleviation of dust allergy)	Rev. Rul. 76-80, 1976-1 CB 71		
Weight loss program - improve appearance, prescribed Rev. Rul. 79-151, 1979-1 CB 116; IRS Publication 502	2290	Veterinary fees	IRS Publication No. 502		
	2295	Weight loss program - improve appearance, prescribed	Rev. Rul. 79-151, 1979-1 CB 116; IRS Publication 502		

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9031 Patient name not on documentation Summary Plan Description 9084 Interest/Finance charges are not illegible expenses IRS Publication No. 502	2196	Lodging - Limited to \$50 per night/per person	Code Sec. 213(d)(2)
9084 Interest/Finance charges are not illegible expenses IRS Publication No. 502	9083	Receipt must be received within 15 months of service.	Summary Plan Description
	9031	Patient name not on documentation	Summary Plan Description
9085 Math error in Total Unreimbursed Medical Expenses Fund Administrative Practice	9084	Interest/Finance charges are not illegible expenses	IRS Publication No. 502
	9085	Math error in Total Unreimbursed Medical Expenses	Fund Administrative Practice

code	description	LegalAuthority
9086	Balance forward - need detail of service	IRS Publication No. 502
9017	Need Info why insurance not paid	Summary Plan Desription
9032	Need provider information	Summary Plan Desription
9087	NO DIRECT DEPOSIT INFO SET UP	Fund Administrative Practice

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