

**USW HRA FUNF
Claims Denial Codes**

date: 3/7/2014

code	description	LegalAuthority
2000	Non-Eligible Medical Expense Accident/Health Insurance - Medical Portion Not	Code Sec. 213
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 Auto - Insurance for Medical Coverage (other than	M.S. Gordon, 37 TC 986, CCH Dec. 25,364; R.K. Weary, CA-10, 75-1 USTC 9173
2030	covered participants)	Rev. Rul. 73-483, 1973-2 CB 75
2035	Baby Sitting - Enable Parent to Visit Doctor Capital Expenditures - Permanent Improvement to	Rev. Rul. 78-266, 1978-2 CB 123
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 243
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

code	description	LegalAuthority
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
2155	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)
2165	Insurance - Life insurance policies	IRS Publication No. 502
2170	Insurance - Guaranteed payment when hospitalized	IRS Publication No. 502
2175	Insurance - premium for loss of income	Reg. 1.231-1(e)(4)
2180	Insurance - loss of life, limb, sight	Reg. 1.231-1(e)(4)
2185	Laetrile (prescribed)	Rev. Rul. 97-9, 1997-1 CB 77
2190	Legal expenses - divorce upon medical advice	J.H. Jacobs, 62 TC 813, Dec. 32, 773
2195	Lodging - care not provided in hospital/outpatient facility	A.L. Polyak, 94 TC 337, CCH Dec. 46,443
2200	Marriage counseling	Rev. Rul. 75-319, 1975-2 CB 88
2205	Maternity clothes	Rev. Rul. 55-261, 1955-1 CB 307
2210	Medical savings accounts (MSA)	IRS Publication No. 502
2215	Nursing for normal baby	IRS Publication No. 502
2220	Nutritional supplements	IRS Publication No. 502
2225	Operations - illegal	Reg. 1.213-1(e)(1)(ii)
2230	Personal use items	IRS Publication No. 502
2235	Residence (loss of sale, move medically recommended)	Rev. Rul. 68-319, 1968-1 CB 92
2240	Scientology (audits / processing)	D.H. Brown, CA-8, 75-2 USTC 9718, 523 F2d 365, affg 62 TC 551, Dec. 32,701; Rev. Rul. 7
2245	Self-help (medical)	B. Doody, 32 TCM 547, Dec. 32,006(M), TC Memo. 1973-126
2250	Spiritual guidance	M. Miller, 40 TCM 243, Dec. 36,911(M), TC Memo. 1980-136
2255	Swimming lessons	IRS Publication No. 502
2260	Tattoos	Rev. Rul. 82-111, 1982-1 CB 48
2265	Teeth (whitening)	Rev. Rul. 2003-57, I.R.B. 2003-22
2270	Toilet articles	O.G. Russell. 12 TCM 1276, Dec. 19, 973(M)
2275	Trips (general health improvement)	Reg. 1.213-1(e)(1)(iv)
2280	Vacations (health restorative)	Reg. 1.213-1(e)(1)(iv), Rev. Rul. 57-130, 1957-1 CB 108
2285	Vacuum cleaner (alleviation of dust allergy)	Rev. Rul. 76-80, 1976-1 CB 71
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

code	description	LegalAuthority
8888	See description field	
9056	Amount paid by primary insurance not provided.	Fund Administrative Practice
9016	Supporting documentation insufficient Date of service not indicated on supporting documentation	Fund Administrative Practice
9000	documentation	Fund Administrative Practice
9001	Rehn and Associates Denied Claim	Rehn and Associates Administration
9005	Date of Service prior to effective date of plan of benefits	Summary Plan Description
9010	Participant's available balance is zero	Summary Plan Description
9015	Supporting documentation provided not itemized	Summary Plan Description
9020	Supporting documentation not provided	Summary Plan Description
9025	Participant's total balance is zero	Summary Plan Description
9030	Duplicate claim(s)	Summary Plan Description
9035	Unsubstantiated dependent(s)	Fund Administrative Practice
9040	Ineligible dependent	Summary Plan Description
9045	Expense(s) has not been incurred	Summary Plan Description
9050	Third party service provider's ACH information invalid	Fund Administrative Practice
9060	No documentation of medical need from doctor	IRS Publication No. 502
9065	Paid by insurance provider	IRS Publication No. 502
9070	Recoupment of previously overpaid claim	Summary Plan Description
9075	Reimbursement not requested by participant	Participant Claim Form
9080	Signature needed on claim form	Summary Plan Description
2176	Insurance - Premiums paid pretax	IRS Revenue Ruling 2002-3; IRS Publication No. 502
9081	Receipt illegible	Summary Plan Description
9057	Amount paid by secondary insurance not provided Supporting documentation does not indicate the amount paid by insurance.	Fund Administrative Practice
9082	Need change of address form	Fund Administrative Practice
2196	Lodging - Limited to \$50 per night/per person	Code Sec. 213(d)(2)
9083	Receipt must be received within 15 months of service.	Summary Plan Description
9031	Patient name not on documentation	Summary Plan Description
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 Description
9032	Need provider information	Summary Plan Description
9087	NO DIRECT DEPOSIT INFO SET UP	Fund Administrative Practice

78-190, 1978-1 CB 7.

