

Buffalo Board of Education
PROVIDER CERTIFICATION FORM
(CONFIRMING COSMETIC SERVICES WERE MEDICALLY NECESSARY)

The Internal Revenue Service (IRS) has determined that services considered elective cosmetic and non-medically necessary are not considered a working condition fringe under IRS regulation that is excludable from gross income; and therefore, are subject to taxation similar to regular wages. Elective cosmetic surgery are defined as those surgeries which are primarily intended to improve your appearance and does not meaningfully promote the proper function of the body or prevent or treat illness or disease.

Your medical care provider must complete this form for any service that falls under the category of cosmetic and is considered **MEDICALLY NECESSARY COSMETIC** as defined by the IRS under section 213 (d)(9)(A) which provides that the term "medical care" does not include cosmetic surgery or other similar procedures, unless the surgery or procedure is necessary to ameliorate a deformity arising from, or directly related to, a congenital abnormality, a personal injury resulting from an accident or trauma, or a disfiguring disease.

Cosmetic services considered medically necessary will **NOT** be subject to co-payments and not subject to withholding and employment taxes.

TO BE FILLED OUT BY PATIENT/MEMBER
Patient Name (Last Name, First Name):
Member Identification #:
Date(s) of Service:

TO BE FILLED OUT BY PROVIDER
Medical Condition:
Describe recommended treatment:
CPT code(s):
Duration of treatment:
I certify that this service or product is medically necessary to treat the specific medical condition described above and is not in any way for cosmetic purposes.
Print Name of Doctor:
Signature of Doctor:
Date:

IMPORTANT: In order for the District to stay compliant with applicable tax law, any non-medically necessary cosmetic claims will be subjected to employment and withholding taxes. This will require the implementation of a 40% co-insurance processing change that will allow the District to collect and remit the retiree share of Social Security and Medicare taxes, along with State and Federal withholding taxes. The District will continue to issue a Form W-2 at the end of each year based on the taxable benefit amounts and employment and withholding taxes collect.

**MAIL THIS COMPLETED FORM TO: BlueCross BlueShield of Western New York
PO Box 80
Buffalo, NY 14240-0080**