Status	Code	Description	LegalAuthority
Denied	2000	Non-Eligible Medical Expense	Code Sec. 213
Denied	2005	Accident/Health Insurance - Medical Portion Not Separately Stated	Code Sec. 213(d)(6), Reg. 1.213-1(e)(4)
Denied	2010	Adoption - Medical Costs of Natural Mother	B.L. Kilpatrick, 68 TC 469, Dec. 34,493
Denied	2015	Air Conditioner - Permanent Property Improvement	G.W. Wade, 61-2 USTC 9709
Denied	2020	Anticipated Medical Expenses	W.B. Andrews 37 TCM 744, Dec. 35,144(M), TC Memo. 1978-174
Denied	2025	Auto - Depreciation	M.S. Gordon, 37 TC 986, CCH Dec. 25,364: R.K. Weary, CA-10, 75-1 USTC 9173
Denied	2030	Auto - Insurance for Medical Coverage (other than covered participants)	Rev. Rul. 73-483, 1973-2 CB 75
Denied	2035	Baby Sitting - Enable Parent to Visit Doctor	Rev. Rul. 78-266, 1978-2 CB 123
Denied	2040	Capital Expenditures - Permanent Improvement to Property	Reg. 1.213-1(e)(1)(iii)
Denied	2045	Chauffeur Salary	W.E. Buck, 47 TC 113, CCH Dec. 28,175
Denied	2050	Childbirth Preparation Classes - Coach	IRS Letter Ruling 8919009, 2-6-89, CCH IRS Letter Rulings Reports
Denied	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
Denied	2060	Cosmetic Surgery - Unnecessary	Code Sec. 213(d)(9); Senate Finance Committee Report to P.L. 101-508
Denied	2065	Crime Victims - Compensated Medical Expenses	Rev. Rul. 74-74, 1974-1 CB 18
Denied	2070	Dancing Lessons	R.C. France, CA-6, 82-1 USTC 9225
Denied	2075	Deprogramming Services	IRS Letter Ruling 8021004
Denied	2080	Diaper Service	Rev. Rul. 55-261, 1955-1 CB 307
Denied	2085	Drugs - Illegal (even if prescribed)	Rev. Rul. 97-9, 1997-1 CB 77
Denied	2090	Drugs - not prescribed (except for insulin)	IRS Publication No. 502
Denied	2095	Dust Elimination System	F.S. Delp, 30 TC 1230, Dec. 23,167
Denied	2100	Ear piercing	Rev. Rul. 82-111, 1982-1 CD 48
Denied	2105	Electrolysis	Code Sec. 213(d)(9); Senate Finance Committee Report to P.L. 101-508
Denied	2110	Fallout shelter(prevention of disease)	F.H. Daniels, 41 TC 324, Dec. 26, 414
Denied	2115	Flexible spending account	IRS Publication No. 502
Denied	2120	Funeral expenses	K.P. Carr, 39 TCM 253, Dec. 36,352(M), TC Memo. 1979-400
Denied	2125	Furnace	J.L. Seymour, 14 TC 1111, Dec. 17, 675
Denied	2130	Future medical care (not related to Lifetime care)	IRS Publication No. 502
Denied	2163	Gravestone	C.W.Libby Est., 14 TCM 699, Dec. 21, 110(M), TC Memo. 1955-180
Denied	2140	Hair transplants (surgical)	Code Sec. 213(d)(9); Senate Finance Committee Report to P.L. 101-508
Denied	2145	Health club dues - not related to medical condition	Rev. Rul. 55-261, 1955-1 CB 307
Denied	2150	Health coverage tax credit	IRS Publication No. 502
Denied	2155	Household help	IRS Publication No. 502
Denied	2160	Hygienic supplies	Reg. 1.213-1(e)(2); O.G. Russell, 12 TCM 1276, Dec. 19, 973(M)
Denied	2165	Insurance - Life insurance policies	IRS Publication No. 502
Denied	2170	Insurance - Guaranteed payment when hospitalized	IRS Publication No. 502
Denied	2175	Insurance - premium for loss of income	Reg. 1.231-1(e)(4)
Denied	2180	Insurance - loss of life, limb, sight	Reg. 1.231-1(e)(4)
Denied	2185	Laetrile (prescribed)	Rev. Rul. 97-9, 1997-1 CB 77
Denied	2190	Legal expenses - divorce upon medical advice	J.H. Jacobs, 62 TC 813, Dec. 32, 773
Denied	2195	Lodging - care not provided in hospital/outpatient facility	A.L. Polyak, 94 TC 337, CCH Dec. 46,443
Denied	2200	Marriage counseling	Rev. Rul. 75-319, 1975-2 CB 88
Denied	2205	Maternity clothes	Rev. Rul. 55-261, 1955-1 CB 307
Denied	2210	Medical savings accounts (MSA)	IRS Publication No. 502
Denied	2215	Nursing for normal baby	IRS Publication No. 502
Denied	2220	Nutritional supplements	IRS Publication No. 502
Denied	2225	Operations - illegal	Reg. 1.213-1(e)(1)(ii)
Denied	2230	Personal use items	IRS Publication No. 502
Denied	2235	Residence (loss of sale, move medically recommended)	Rev. Rul. 68-319, 1968-1 CB 92
Denied	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. 78-190, 1978-1 CB 74
Denied	2245	Self-help (medical)	B. Doody, 32 TCM 547, Dec. 32,006(M), TC Memo. 1973-126
Denied	2250	Spiritual guidance	M. Miller, 40 TCM 243, Dec. 36,911(M), TC Memo. 1980-136
Denied	2255	Swimming lessons	IRS Publication No. 502
Denied	2260	Tattoos	Rev. Rul. 82-111, 1982-1 CB 48
Denied	2265	Teeth (whitening)	Rev. Rul. 2003-57, I.R.B. 2003-22
Denied	2270	Toilet articles	O.G. Russell. 12 TCM 1276, Dec. 19, 973(M)
Denied	2275	Trips (general health improvement)	Reg. 1.213-1(e)(1)(iv)
Denied	2280	Vacations (health restorative)	Reg. 1.213-1(e)(1)(iv), Rev. Rul. 57-130, 1957-1 CB 108
Denied	2285	Vacuum cleaner (alleviation of dust allergy)	Rev. Rul. 76-80, 1976-1 CB 71
Denied	2290	Veterinary fees	IRS Publication No. 502
Denied	2295	Weight loss program - improve appearance, prescribed	Rev. Rul. 79-151, 1979-1 CB 116; IRS Publication 502
Denied	8888	See description field	
Denied	9059	Secondary insurance statement not provided.	Fund Administrative Practice
Denied	9016	Supporting documentation insufficient	Fund Administrative Practice
Denied	9000	Date of service not indicated on supporting documentation	Fund Administrative Practice
Denied	9001	Rehn and Associates Denied Claim	Rehn and Associates Administration
Denied	9005	Date of Service prior to effective date of plan of benefits	Summary Plan Description
Denied	9010	Participant's available balance is zero	Summary Plan Description
Denied	9015	Supporting documentation provided not itemized	Summary Plan Description
Denied	9020	Supporting documentation not provided	Summary Plan Description
Denied	9025	Participant's total balance is zero	Summary Plan Description
Denied	9030	Duplicate claim(s)	Summary Plan Description

Denied	9035	Unsubstantiated dependent(s)	Fund Administrative Practice
Denied	9040	Ineligible dependent	Summary Plan Description
Denied	9045	Expense(s) has not been incurred	Summary Plan Description
Denied	9050	Third party service provider's ACH information invalid	Fund Administrative Practice
Denied	9060	No documentation of medical need from doctor	IRS Publication No. 502
Denied	9065	Paid by insurance provider	IRS Publication No. 502
Denied	9070	Recoupment of previously overpaid claim	Summary Plan Description
Denied	9075	Reimbursement not requested by participant	Participant Claim Form
Denied	9080	Signature needed on claim form	Summary Plan Desription
Denied	2176	Insurance - Premiums paid pretax	IRS Revenue Ruling 2002-3; IRS Publication No. 502
Denied	9081	Receipt illegible	Summary Plan Description
Denied	9057	Amount paid by secondary insurance not provided	Fund Administrative Practice
Denied	9055	Supporting documentation does not indicate the amount paid by insurance.	Fund Administrative Practice
Denied	9082	Need change of address form	Fund Administrative Practice
Denied	2196	Lodging - Limited to $50 per night/per person	Code Sec. 213(d)(2)
Denied	9083	Receipt must be received within 24 months of service.	Summary Plan Description
Denied	9031	Patient name not on documentation	Summary Plan Description
Denied	9084	Interest/Finance charges are not eligible expenses	IRS Publication No. 502
Denied	9085	Math error in Total Unreimbursed Medical Expenses	Fund Administrative Practice
Denied	9086	Balance forward - need detail of service	IRS Publication No. 502
Denied	9017	Need Info why insurance not paid	Summary Plan Desription
Denied	9032	Need provider information	Summary Plan Desription
Denied	9087	NO DIRECT DEPOSIT INFO SET UP	Fund Administrative Practice
Denied	9051	Need Recurring Claim Form	Fund Administrative Practice
Denied	9052	Provider Discount	Fund Administrative Practice
Denied	9053	Need paid ortho/hearing aid receipt	Fund Administrative Practice
Denied	9041	No Dependent Insurance Coverage	Fund Administrative Practice
Denied	9088	Need support for new annual premium rate	Fund Administrative Practice
Denied	9058	Primary insurance statement not provided.	Fund Administrative Practice
Denied	9089	Need receipt of payments	Fund Administrative Practice
Denied	9090	Need Group Health Plan Attestation Form	Fund Administrative Practice
Denied	9091	Preliminary Investment Adjustment	