

## MEDICARE ADJUSTMENTS TO HOME OFFICE EXPENSES

## SCHEDULE C

Home Office:  Description	*	Period From:	To:		
			Cost Center to be Adjusted (on Schedule B, col. 3)		
			Line Amount	No.	Cost Center
			1	2	3
1. Federal/State income tax, franchise tax and related interest and penalties on late payments (CMS Pub. 15-1, secs.2122.2 and 2133)					1.
2. Donations (See CMS Pub. 15-1, Chapter 6)					2.
3. Stockholders servicing costs (stock transfers and registrations) (CMS Pub 15-1, se. 2134.9)					3.
4. Acquisition expenses (CMS Pub. 15-1, sec. 2134.11)					4.
5. Disposal expenses re: non-patient care assets or subsidiaries (CMS Pub. 15-1, sec. 2102.3)					5.
6. Bad Debts (CMS Pub. 15-1, sec. 308)					6.
7. Life insurance premiums where home office is direct/indirect beneficiary (CMS Pub 15-1, sec. 2102.3)					7.
8. Annual stockholder meeting expenses (CMS Pub. 15-1, sec. 2134.9)					8.
9. Nonhealth care projects (CMS Pub. 15-1, sec. 2102.3)					9.
10. Noncompetition agreement expenses (CMS Pub. 15-1, sec 2105.1/1218.7)					10.
11. Fund-raising expenses (CMS Pub. 15-1, sec. 2136.2)					11.
12. Rebates/refunds on expenses (CMS Pub. 15-1, sec. 804)					12.
13. Other (Specify)					13.
14. Cost of ownership of assets leased from related organization in lieu of rent (CMS Pub. 15-1, sec. 700)					14.
15. Related organizations (from Schedule D, Part B col. 5, line 15 (CMS Pub. 15-1, sec. 700)					15.
16. Value of services of nonpaid workers (CMS Pub. 15-1, sec. 700)					16.
17. Interest on Loans between home office and components of the chain (CMS Pub. 15-1, sec. 2150.2c) where no exception applies					17.
18. Costs of corporate acquisitions of capital stocks and acquisition and development department cost (CMS Pub. 15-1, sec. 2150.2B)					18.
19. Interest on Loans from owners (CMS Pub.15-1, sec. 218.2)					19.
20. Abandoned construction in progress cost (CMS Pub. 15-1, sec. 2155)					20.
21 Other (specify)					21
22 Other (specify)					22
23 Other (specify)					23
24 Other (specify)					24
25 Other (specify)					25
26 Other (specify)					26
27 Other (specify)					27
28 Total (sum of lines 1-27)					28

\* A. Costs--if cost, including applicable overhead, can be determined.

B. Amount Received--if cost cannot be determined.

