

March 11 2013

Attn: Christine Dobrzycki

Re: Form Number: CMS-339 (OCN: 0938-0301)

We are encouraged by CMS's efforts to eliminate the Form CMS-339 by incorporating the current questions on the individual cost reporting forms. As noted in the supporting Statement for the Provider Cost Report Reimbursement Questionnaire, to date the Form CMS-339 has been successfully incorporated in the Forms CMS-2552-10, CMS-2540-10 and CMS-265-11. While we agree that that an extension of the current Form CMS-339 is required to incorporate the questions into the remaining cost reporting forms, we would encourage CMS to incorporate the Form CMS-339 into the currently approved Forms CMS1728, CMS-2088, CMS-222, CMS-216 and CMS-1984 as transmittals to those form sets and not delay the process until the approval of each form has expired.

The incorporation of the 339 questions directly into the appropriate cost reports has provided a number of benefits to the providers, Medicare Administrative Contractors (MACs) and CMS.

- Providers – For the remaining form sets the Form CMS-339 is separately completed and submitted as a hard copy supplement to the electronically filed Medicare cost report. While often completed by the same individuals, this process results in the use of separate software, and require a separate signature and submission process. For the CMS Forms 2552-10, 2540-10 and 265-11, the current Medicare cost report software is used to prepare and electronically submit the 339 data and only one hard copy certification page needs to be signed and submitted.

CMS will incorporate the 339 into the form set with only the appropriate questions. Currently, because the 339 is one form for several provider types all data is not appropriate. This results in confusion and sometimes extra work for providers.

- MACs – Just as providers are required to submit separate paper Form CMS-339, the MACs need to have two separate processes in place for acceptance. One to electronically accept and validate the cost report and a separate process to collect the hard copy, and manually review for completeness and accuracy. For the CMS Forms 2552-10, 2540-10 and 265-11, the current Medicare cost report software is used to read the electronically submitted 339 data and the CMS level edits provide for an automated review of the completeness of data. In addition, as mentioned in the supporting statement, the questions within the 339 can be used to scope and support the MAC audit efforts. Eliminating the separate paper filing not only eliminates the additional storage requirements but also allows the MAC to use the current automated MCR system tools to scope automate steps in the audit process.

- CMS – In addition to the benefits above, with the separate submission of the Form CMS-339, the hard copy forms were filed with and stored at the individual MACs. For the CMS Forms 2552-10, 2540-10 and 265-11, not only is the data electronically stored at the MACs, but the cost report data is transmitted to CMS and centrally available through the CMS Health Care Cost Report Information System (HCRIS) and the System for Tracking Audit and Reimbursement (STAR).

As noted the burden on providers and MACs is reduced by incorporating the questions into the form sets. As a result the elimination of the Form CMS-339 should proceed as expeditiously as possible. Incorporation of questions into the remaining cost reporting forms as transmittals would assist CMS in accomplishing this goal.

Health Financial Systems would be willing to submit drafts of the required cost report and related required electronic specification revisions. Thank you for the opportunity to comment on this data collection effort and please feel free to contact me at [Eric.Swanson@hfssoft.com](mailto:Eric.Swanson@hfssoft.com) for more details.

Thank you,



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