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# Medicare

## Provider Reimbursement Manual

### Part 2, Provider Cost Reporting Forms and Instructions, Chapter 11, Form CMS-339

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Department of Health & Human Services (DHHS)  
Centers for Medicare & Medicaid Services (CMS)

**Transmittal 7**

**Date:**

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<u>HEADER SECTION NUMBERS</u>	<u>PAGES TO INSERT</u>	<u>PAGES TO DELETE</u>
Table of Contents	11-1 (1 p.)	11-1 (1 p.)
Sections 1100-1102.3 (cont.)	11-3 - 11-8 (6 p.)	11-3 – 11-14 (12 p.)
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#### **REVISED MATERIAL--*EFFECTIVE DATE***

Sections 1100-1102.3 are being revised to replace the terms “intermediary” and “contractor” with the term Medicare Administrative Contractor (MAC).

Section 1100 is being revised to identify the providers which still must complete Form CMS-339 -- namely, Home Health Agencies (HHAs), Community Mental Health Centers (CMHCs), Rural Health Clinics and Federally Qualified Health Centers (RHCs/FQHCs), Hospices, and Organ Procurement Organizations (OPOs).

Section 1102 is streamlined to exclude instructions that do not apply to the type of providers which are required to complete Form CMS-339.

Section 1102.3 is being revised to delete instructions pertaining to certain sections of Exhibit 1 which were previously completed only by hospitals because hospitals are not currently required to complete Form CMS-339. (Exhibit 1 and other exhibits in Form CMS-339 which were applicable to hospitals, SNFs, and ESRD facilities were incorporated into Forms 2552-10, 2540-10, and 265-11, respectively.)

Additionally, the instructions in Section 1102.3 which pertain to Column 6 of Exhibit 2 (formerly Exhibit 5) were modified to describe the change in the nature of this column. This column was changed from “date of write-off” of the bad debt to “date collection effort ceased”.

The deletion of certain sections of Exhibit 1 which were generally applicable only to hospitals also resulted in deletion of Exhibits 2 through 4.A and 6 of Form CMS-339. Exhibit 5 which was not deleted was renumbered as Exhibit 2.

**DISCLAIMER:** The revision date and transmittal number only apply to material in red italics. All other material was previously published in the manual and is only being reprinted.