

Revisions to Form CMS-2552-10 HOSPITAL COST REPORT REVISION

The overall burden to providers will be unchanged due the provider completing and submitting the hospital cost report with the added legislative requirements in the Patient Protection and Affordable Care Act (ACA) of 2010 and the Temporary Payroll Tax Cut Continuation Act of 2011.

Changes

Issue #	Instructions Page #	Form Page #	Section	Form CMS – 2552-10	Reason for the Change to the instructions and accompanying worksheets	Burden Effect
1	40-33-40-33.1	40-505-40-506	4003	S-2, Parts I	Added Lines 61 through 67 (and applicable lines 25.10 through 25.59) are added to accommodate and implement sections 5503, 5504, and 5508 of the Patient Protection and Affordable Care Act (ACA) of 2010. Added column 2 to line 27 to facilitate the collection of a geographic reclassification date, if applicable. Added lines 118.01 and 118.02 to collect non-propriety malpractice information and removes the requirement to answer the malpractice question on line 119. Revised line 120 to implement section 308 of the Temporary Payroll Tax Cut Continuation Act of 2011 and section 3002 the Middle Class Tax Relief and Job Creation Act of 2012, extending outpatient hold harmless payments for services rendered through February 29, 2012 regardless of bed size for sole community hospitals (SCHs) (and essential access community hospitals (EACHs)) and for services from March 1, 2012 through December 31, 2012 for all SCHs and EACHs with 100 or fewer beds.	N/A
2	40-46	40-510	4004.2	S-2, Part II	Added lines 41 through 43 to capture cost report preparer information.	N/A
3	40-59-40-60	40-512		S-3, Part II	Subscripted lines 4.01 and 7.01 lines to capture the costs of Part A teaching physicians and, contracted interns and residents in an approved program, respectively.	N/A
4	40-65	40-513	4005.3	S-3, Part III	Revised line 1 instruction to include lines 4.01 and 7.01 in the calculation.	N/A
5	40-66	40-514	4005.4	S-3, Part IV	Revised Wage Index Pension cost for line 4	N/A

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6	40-65-40.65.8	40-515	4005.5	S-3, Part V	Added new exhibit to capture wage related that was formerly on the hospital cost report questionnaire FORM CMS-339. Clarifies the instructions for contract labor costs and benefit costs.	N/A
7	40-73	40-521	4010	S-8	Revised line 15 by adding column 5 to capture the total visits performed by interns and residents.	N/A
8	40-65	40-523	4012	S-10	Revised line 1 calculation. Revises lines 8, 12 and 16 to ensure the proper arithmetic operation for the calculation for net revenues and costs. Revised line 27 to reflect total facility (entire hospital complex) Medicare reimbursable (also referred to adjusted) bad debts.	N/A
9	40-85-40-86	40-516	4013	A	Revised lines 1 and 2 to reflect the elimination of instructions relating to obligated capital costs as it no longer necessary to distinguish between old capital and new capital. Revised the instructions to column 1 to include all salary amounts to eliminate the necessity of applying adjustments.	N/A
10	40-107	N/A	4017	A-8-1, Part A	Added instructions or columns 1 through 6.	N/A
11	40-129-40-130	N/A	4023.1	C, Part I	Revised lines 200, 201, and 202 to clarify and reflect the exclusion of provider based physician (PBP) clinical laboratory services for Medicare program beneficiaries (cost center 61) from total charges to avoid overstating total charges since the charges on line 61 are also included on line 60 (laboratory). Line 201 is shaded for columns 1, 3, and 5.	N/A
12	40-137	N/A	4024.5	D, Part V	Revised the instructions for column 2 (and applicable subscripts) to accommodate section 308 of the Temporary Payroll Tax Cut Continuation Act of 2011 and section 3002 the Middle Class Tax Relief and Job Creation Act of 2012.	
13	40-139	N/A	4025	D-1	Minor changes	N/A

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14	40-169-40-176.1	40-584-40-585	4030.1	E, Part A	Revised lines 7, 8, and 9 and added lines 7.01, 8.01, and 8.02 to implement sections 5503 and 5506 of ACA 2010, impacting reductions and increases, respectively, to the indirect medical education (IME) cap.	N/A
14	40-177	N/A	4030.2	E, Part B	Revised the instructions to subscript column 1 to accommodate section 3138 of ACA establishing the use of a predetermined payment to cost ratio (PCR) for cancer hospitals to calculate the TOPS effective for services rendered beginning January 1, 2012. .	
16	40-184	N/A	4031	E-1, Part I, H-5, Part I, J-4, Part I, and M-5	Revised line 8 instructions to include the notice of program reimbursement (NPR) date in column 2.	N/A
17	40-184-40-185	40-589	4031.2	E-1, Part II	A note was added for lines 1 through 7 indicating that this data must be transferred to this worksheet as indicated in the instructions for reporting periods which cover exactly 12 months. For cost reporting periods which cover other than exactly 12 months (less than or greater than 12 months) lines 1 through 7 will have the option to directly input this data. This results from the requirement that reporting periods which cover exactly 12 months shall be subject to the standard Health Information Technology (HIT) formula for reconciliation and final settlements purposes, while other than exactly 12 month cost reporting periods may require a custom HIT calculation.	N/A
18	40-201	N/A	4033.4	E-3, Part IV	Revised line 18 instructions to convey completion for freestanding long-term care hospitals (LTCH) only.	N/A
19	40-206	N/A	4033.6	E-3, Part VI	Revised line 5 instructions to convey that it is not to be used since vaccine costs are included on line 1 of Worksheet E, Part B	N/A
20	40-208	N/A	4033.7	E-3, Part VII	Revised lines 5, 8-11, 17, 18, 21, 27, 29, 31 instructions and adds a note prior to line 22 to clarify the instructions for the calculation of the Medicaid reimbursement.	N/A

Issue #	Instructions Page #	Form Page #	Section	Form CMS – 2552-10	Reason for the Change to the instructions and accompanying worksheets	Burden Effect
21	40-212-40-216.2	40-598	4034	E-4	Revised lines 2, 3, 5, 27, and 28 and added lines 3.01, 4.01, and 4.02 to implement select provisions of ACA 2010, sections 5503 and 5506 impacting reductions and increases to the direct graduate medical education (GME) cap. 4. Revises line 26 instructions to append title XIX instructions for inpatient days to facilitate the computation of patient load.	N/A
22		N/A		I-5, Part I	Clarified the computation of line 10.	N/A
23		N/A		L, Part III & L-1, Part I	Clarified the reference to the additional payment exception for extraordinary circumstances is 42 CFR 412.348(f).	N/A
24	40-285 – 40-286	40-661	4068	M-3	Added lines 16.01 through 16.05 to implement section 4104 of ACA which eliminates coinsurance and deductible for preventive services furnish by RHCs and FQHCs, effective for dates of service on or after January 1, 2011.	N/A