

Comment	Response
<p>We received comments that the Instructions for Worksheet S Part 1, Line 4, Column 1, note that a provider must receive contractor approval prior to submitting a low utilization and reference CMS Pub. 15-2, chapter 1, §110. This manual section also addresses requirements for the filing of a No utilization statement. Those requirements should also be included in the line 4 instructions.</p>	<p>We appreciate the commenter's suggestion and edited Worksheet S Part 1, Line 4, Column 1, to read, "Enter an "F" if this is full cost report, an "L" for a low Medicare utilization cost report or an "N" for no Medicare utilization. A provider that has not furnished any covered services to Medicare beneficiaries during the entire cost report period may file a no Medicare utilization cost report in accordance with CMS Pub. 15-2, chapter 1, §110(A). Providers must obtain contractor approval prior to submitting a low Medicare utilization cost report. (See CMS Pub. 15-2, chapter 1, §110(B).)"</p>
<p>2 We received comments that the Instructions for Worksheet S Part 1, line 10, column 3, indicate that an NPR date will only be required where the cost report status is 2 (settled without audit) or 3 (settled with audit). An NPR is also required when the status is 4 (Reopened).</p>	<p>We appreciate the commenters suggestion and have edited the Instructions for Worksheet S Part 1, Line 10, Column 3 to read, "Enter the Notice of Program Reimbursement (NPR) date (mm/dd/yyyy). The NPR date must be present if the cost report status code is 2, 3, or 4."</p>
<p>3 We received comments that the Instructions for Worksheet S-1, Part II, Column 2 currently requires the reporting of "Other" patient visits and column 5 requires "Other" patient days. Commenters noted these columns are then added to Medicare statistics to calculate the total. This treatment has caused difficulties with subsequent audits and revisions to Medicare statistics. Technically if the Medicare statistics are updates for subsequently paid claims the "other" columns also require an adjustment if there has been no change in the total statistics. Can the reporting of other statistics be eliminated? It could be imputed by subtracting Medicare from the total statistics for data analysis.</p>	<p>We appreciate the commenters suggestion and have modified the instructions for Worksheet S-1, Part II, columns 2 through 6.</p>
<p>4 Commenters noted that the Instructions for Worksheet S-2, Line 1 have been confusing to some providers on other form sets. Are you asking if this is the first cost report being filed by the new owner, or are you asking if there was a change of ownership within a cost reporting period?</p>	<p>The intent of the question is to identify the first cost report being filed by the new owner. Clarified the instructions for Worksheet S-2, line 1.</p>
<p>5 Commenters noted that the bad debt listing required in the instructions to S-2, Line 6, that while internal schedules for the bad debt listing can be used, that schedules must also contain at least the detail of the Exhibit 1. Commenters suggest If that is that case that should be specified in the instructions.</p>	<p>The Instructions for Worksheet S-2, Line 6, state, "Indicate whether you are seeking reimbursement for bad debts resulting from Medicare deductible and/or coinsurance amounts which are uncollectible from Medicare beneficiaries. (See 42 CFR 413.89(e) and CMS Pub. 15-1, chapter 3, §§306 through 324 for the criteria for an allowable bad debt.) Enter "Y" for yes or "N" for no in column 1. We clarified the remainder of the instruction to read as follows: If you answer "Y" in column 1, submit a completed Exhibit 1, or internal schedules that at a minimum duplicate the documentation requested on Exhibit 1, to support the bad debts claimed.</p>

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6 Commenters suggested that the Instructions for S-2, Line 9, require a crosswalk between revenue codes and charges found on the PS&R to the cost center groupings on the cost report. Can you specify that the crosswalk should report the groupings to the cost centers listed on Worksheet C?	We have clarified the instructions for Worksheet S-2, lines 9 and 10 and requested that the provider submit a crosswalk between revenue codes and charges found on the PS&R to the cost center groupings on Worksheet C of the cost report.
7 Commenters noted that the fourth and seventh paragraphs in the Instructions to Worksheet A are duplicates.	We have deleted the duplicate paragraph in the Instructions for Worksheet A.
8 Is it CMS's intent that all contracted costs would be reported in column 2 of Worksheet A? If so this should be specified and this has been clarified in the instructions to the 2552-10.	We appreciate the commenter's suggestion and have modified Worksheet A and the cost report instructions to identify all contracted and purchased service costs in a newly added column 3.
9 Commenters noted that the instructions to Worksheet D, line 10, reference cost reporting periods beginning on or after October 1, 2014. It is probable that all cost reports filed on Form 2088-17 will have a cost reporting period beginning after October 1, 2014.	Agree and removed the reference to cost reporting periods beginning on or after October 1, 2014.
10 Commenters asked if it would be appropriate to add a line to Worksheet D for Pioneer ACO demonstration payment adjustment amounts?	We modified the instructions to include a more general line for the demonstration payment adjustments.
11 Commenters noted that on Worksheet D-1 there is a bold note that states that lines 5-7 should only be completed by the contractor. On the 2552-10 this note was modified to state that providers can complete this line for amended cost reports.	We appreciate the commenter's suggestion and edited the bolded note in Worksheet D-1 to read, " <b>DO NOT COMPLETE THE REMAINDER OF WORKSHEET D-1. LINES 5 THROUGH 7 ARE FOR CONTRACTOR USE ONLY. (EXCEPTION: IF WORKSHEET S, PART I, LINE 5, IS "5" (AMENDED COST REPORT), THE PROVIDER MAY COMPLETE THIS SECTION.)</b> "