



Fiscal Year (FY) 2014 and 2015 Worksheet S-10 Revisions: Further Extension for All Inpatient Prospective Payment System (IPPS) Hospitals

MLN Matters Number: MM10378

Related Change Request (CR) Number: CR 10378

Related CR Release Date: December 1, 2017 Effective Date: January 2, 2018

Related CR Transmittal Number:
R1981OTN

Implementation Date: January 2, 2018

PROVIDER TYPE AFFECTED

This MLN Matters Article is intended for Inpatient Prospective Payment System (IPPS) hospitals billing Medicare Administrative Contractors (MACs) for services provided to Medicare beneficiaries.

PROVIDER ACTION NEEDED

Change Request (CR) 10378 clarifies deadlines for uploading revised or initial Worksheet S-10 submissions to the Health Care Provider Cost Report Information System (HCRIS) for Fiscal Year (FY) 2014 or FY 2015 cost reports that have not been final settled. Make sure your cost report staffs are aware of these changes.

BACKGROUND

The Centers for Medicare & Medicaid Services (CMS) has extended the deadline to resubmit certain Worksheet S-10 data from October 31, 2017, until January 2, 2018, for all IPPS hospitals. For revisions to be considered CMS modified the deadline such that amended Fiscal Year (FY) 2014 and FY 2015 cost reports, due to revised or initial submissions of Worksheet S-10, must be received by MACs on or before January 2, 2018.

If an IPPS hospital whose FY 2014 or FY 2015 cost report has been final settled requests to revise Worksheet S-10 for that FY 2014 or FY 2015 cost report and the request was received on or before December 1, 2017, MACs will:

- Issue a Notice of Reopening (NOR) in order to reopen the cost report for revisions to Worksheet S-10

- Create and input Worksheet S-10 adjustments to the most recently final settled cost report
- Issue a Revised Notice of Program Reimbursement (RNPR)
- Upload the FY 2014 or FY 2015 revised cost report to the Health Care Provider Cost Report Information System (HCRIS) on or before December 31, 2017.

If an IPPS hospital whose FY 2014 or FY 2015 cost report has been final settled requests to revise Worksheet S-10 for that FY 2014 or FY 2015 cost report and the request is received between December 2, 2017, and January 2, 2018 (inclusive of those dates), MACs will:

- Issue an NOR in order to reopen the cost report for revisions to Worksheet S-10
- Create and input Worksheet S-10 adjustments to the most recently final settled cost report
- Issue an RNPR
- Upload the FY 2014 or FY 2015 revised cost report to HCRIS on or before January 31, 2018.

If an IPPS hospital whose FY 2014 or FY 2015 cost report has not been final settled requests to revise Worksheet S-10 for that FY 2014 or FY 2015 cost report, providers shall submit an amended cost report with Worksheet S-10 revisions only. MACs will review, accept, and upload the amended cost reports in accordance with the deadlines outlined in CR10378.

Cost reports amended to revise only Worksheet S-10 will not require a tentative settlement.

Change Request (CR) 10378 supersedes the previous deadline in CR10026 (issued June 30, 2017). with respect to the dates by which MACs will issue an NOR in order to accept a revised or newly submitted Worksheet S-10, issue an RNPR, and upload the FY 2014 or FY 2015 revised cost report to HCRIS. (A related MLN Matters article is available at <https://www.cms.gov/Outreach-and-Education/Medicare-Learning-Network-MLN/MLNMattersArticles/Downloads/MM10026.pdf>.)

MACs will continue to use the information contained in CR10026 or other previous instructions with respect to FY 2014 and FY 2015 Worksheet S-10 revisions for any matters not addressed in CR10378.

ADDITIONAL INFORMATION

The official instruction, CR10378, issued to your MAC regarding this change is available at <https://www.cms.gov/Regulations-and-Guidance/Guidance/Transmittals/2017Downloads/R1981OTN.pdf>.

If you have any questions, please contact your MAC at their toll-free number. That number is available at <https://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/Medicare-FFS-Compliance-Programs/Review-Contractor-Directory-Interactive-Map/>.

DOCUMENT HISTORY

Date of Change	Description
December 4, 2017	Initial article released.

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