

<b>CMS Manual System</b>	<b>Department of Health &amp; Human Services (DHHS)</b>
<b>Pub 100-04 Medicare Claims Processing</b>	<b>Centers for Medicare &amp; Medicaid Services (CMS)</b>
<b>Transmittal 2312</b>	<b>Date: September 23, 2011</b>
	<b>Change Request 7397</b>

**NOTE: Transmittal 2312 dated September 23, 2011, is being rescinded and replaced with Transmittal 2368, dated December 15, 2011 to change the effective and implementation dates to January 1, 2013. All other material remains the same.**

**SUBJECT: Pharmacy Billing for Drugs Provided "Incident To" a Physician Service  
This CR rescinds and fully replaces CR 7109.**