

CMS Manual System

Pub 100-05 Medicare Secondary Payer

Transmittal 42

Department of Health & Human Services (DHHS)

Center for Medicare & Medicaid Services (CMS)

Date: OCTOBER 28, 2005

Change Request 4027

SUBJECT: Updates to MSP Accounts Receivable (AR) Write Off Procedures

I. SUMMARY OF CHANGES: This CR will update the MSP write off closed and write off closed CNC or reclassification to CNC criteria and recommendation process.

NEW/REVISED MATERIAL

EFFECTIVE DATE: November 28, 2005

IMPLEMENTATION DATE: November 28, 2005

Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual is not updated)

R = REVISED, N = NEW, D = DELETED – *Only One Per Row.*

R/N/D	Chapter / Section / SubSection / Title
R	7/70.1/General
R	7/70.2/Reclassification to CNC
R	7/70.3/Write - Off Closed for MSP AR
N	7/70.3.1/Identification of MSP write - off closed accounts
N	7/70.3.1.1/Write off closed Definition
N	7/70.3.2/Bases for Termination of Collection
N	7/70.3.3/Criteria for MSP based debts to qualify for write off closed
N	7/70.3.4/Data Requirements and Format for Recommendations to the RO for write off closed
N	7/70.3.5/Write off closed Notifications from CO for Debts which have been Returned by Treasury and CO has Determined that No Further Collections Attempts are Appropriate

N	7/70.3.6/Write off closed Approval Process for section 70.3.3 Recommendations to the RO
N	7/70.3.7/Financial Reporting for MSP Write off Closed
R	7/70.4/RO/CO Responsibilities and Time-frames for Approvals and/or Recommendations
N	7/70.4.1/Write off Closed Notifications from CO for debts which have been Returned by Treasury and CO has Determined that No Further Collection Attempts are Appropriate
N	7/70.4.2/Write off Closed Approval Process for section 70.3.3 Recommendations to the RO
R	7/70.5/Elimination of Automated Systems Write - off Closed Actions for MSP AR; Reminder Regarding Zero Backend Tolerance for MSP AR
R	7/70.6/Date for Establishment of MSP AR
R	7/70.7/Additional Instructions for "Write-Off-Closed" for Debts of Less Than \$25.00
R	7/70.8/Exhibit 1 - MSP Accounts Receivable: Contractor Recommendation for Write - Off Closed

III. FUNDING:

No additional funding will be provided by CMS; Contractor activities are to be carried out within their FY 2006 operating budgets.

IV. ATTACHMENTS:

Business Requirements

Manual Instruction

**Unless otherwise specified, the effective date is the date of service.*

Attachment - Business Requirements

Pub. 100-05	Transmittal: 42	Date: October 28, 2005	Change Request 4027
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SUBJECT: Updates to MSP Accounts Receivable (AR) Write Off Procedures

I. GENERAL INFORMATION

A. Background: This CR will update the MSP write off closed and write off currently not collectible (CNC) criteria and recommendation process.

B. Policy: Prior to debts classified as written-off closed all collection efforts or avenues must be exhausted. Therefore, all debts shall be referred to Treasury (when appropriate) prior to any write-off closed actions.

II. BUSINESS REQUIREMENTS

"Shall" denotes a mandatory requirement

"Should" denotes an optional requirement

Requirement Number	Requirements	Responsibility ("X" indicates the columns that apply)								
		F I R I S S	R H I S S	C H I R I E R	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
4027.1	Contractors shall follow all financial reporting requirements contained in Pub. 100-6 Chapter 5 and Pub. 100-5 Chapter 7.	X	X	X	X					
4027.1.1	Contractors shall not report MSP ARs on the Provider Overpayment Report (POR) or Physician/Supplier Overpayment Report (PSOR).	X	X	X	X					
4027.2	Contractors shall follow Pub 100-6 Chapter 5 Sections 310 and 400 regarding the re-classification to CNC.	X	X	X	X					
4027.3	Contractors shall not apply these write-off instructions to debts that have not had a demand letter issued.	X	X	X	X					

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
4027.4	Contractors shall not recommend a debt be written off closed until it has been referred to Treasury and subsequently returned to CMS by Treasury, unless the following exceptions exist;	X	X	X	X					
4027.4.1	Contractors shall request a debt be written off without having first been to Treasury for debts which are less than \$25 (principal and interest combined). (WO1)	X	X	X	X					
4027.4.2	Contractors shall request a debt be written off without having first been to Treasury for debts in which the debtor is deceased. (WO2)	X	X	X	X					
4027.4.3	Contractors shall request an employer/insurer/TPA debt be written off without having first been to Treasury when the debt equals \$100 or less and attempts to find a TIN has proven unsuccessful. (WO3)	X	X	X	X					
4027.4.4	Contractors shall request a debt be written off without having first been to Treasury when debts have been discharged/forgiven by the bankruptcy court. (WO4)	X	X	X	X					
4027.4.5	Contractors shall use the status’ WO1, WO2, WO3 and WO4 to report the specific exception in which a recommendation for write-off is being sent to the RO. Contractors shall cease using the R1-5 codes.	X	X	X	X					
4027.5	Debts excluded from cross-servicing shall not qualify for write-off closed without either the RO or CO approval.	X	X	X	X					
4027.6	Contractors shall be notified of debts in litigation or a “CMS identified exclusion” via a joint signature memorandum.	X	X	X	X					

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
4027.7	Contractors shall not recommend debts in a pending bankruptcy status for write-off closed.	X	X	X	X					
4027.8	Contractors shall use the form and fill in the fields in section 70.8 to recommend ARs for write-off closed to the RO.	X	X	X	X					
4027.9	Contractors shall enter a TIN for a provider, other supplier or beneficiary. (The TIN is the Employer Identification Number (EIN) or Social Security Number (SSN).	X	X	X	X					
4027.10	Contractors shall leave the TIN field blank when it is unavailable. (e.g., debtor is employer or insurer and TIN cannot be found.) There should always be an available TIBN for a provider, physician, other supplier or beneficiary debt.	X	X	X	X					
4027.11	The Contractor shall send recommendations for write-off closed to the RO MSP coordinator no later than the 1 st day of the second month of each quarter. The CFO of Medicare operations shall sign the hardcopy request.	X	X	X	X					
4027.12	Contractors shall not update any financial systems to write-off closed a debt until notified by either the RO or CO.	X	X	X	X					
4027.13	Upon receipt of the approval or notification of write-off closed by the RO or CO, the contractor shall update its financial reporting systems and show the write off on the appropriate line of the CFO reports.	X	X	X	X					
4027.14	Contractors shall implement these instructions without shared system changes.	X	X	X	X					

III. PROVIDER EDUCATION

Requirement Number	Requirements	Responsibility (“X” indicates the columns that apply)								
		F I	R H I	C a r r i e r	D M E R C	Shared System Maintainers				Other
						F I S S	M C S	V M S	C W F	
	None.									

IV. SUPPORTING INFORMATION AND POSSIBLE DESIGN CONSIDERATIONS

A. Other Instructions: None

X-Ref Requirement #	Instructions

B. Design Considerations: None

X-Ref Requirement #	Recommendation for Medicare System Requirements

C. Interfaces: None

D. Contractor Financial Reporting /Workload Impact: None

E. Dependencies: None

F. Testing Considerations: None

V. SCHEDULE, CONTACTS, AND FUNDING

Effective Date*: November 28, 2005 Implementation Date: November 28, 2005 Pre-Implementation Contact(s): Tina Merritt Post-Implementation Contact(s): Tina Merritt	No additional funding will be provided by CMS; Contractor activities are to be carried out within their FY 2006 operating budgets.
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*Unless otherwise specified, the effective date is the date of service.

Medicare Secondary Payer (MSP) Manual

Chapter 7 - Contractor MSP Recovery Rules

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70.1 - General

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

Contractors have primary responsibility for collecting all MSP debts and are expected to pursue recovery of all accounts receivable (AR) to the fullest extent possible, regardless of the identity of the debtor. *Contractors shall follow all financial reporting requirements contained in Pub. 100-6, Chapter 5.* However, when AR's cannot be collected, an appropriate write-off is required.

The criteria for selection of MSP “currently not collectible” (CNC) or “Write off closed” categories and the specific instructions for implementation *will be* different from the non-MSP due to the differing natures of MSP and non-MSP debt. As with non-MSP AR, MSP AR that fall within either category of write-off will no longer be considered an active AR for financial statement reporting purposes; however, subsequent contractor action will differ depending on the write-off classification. *In general the contractor shall not report MSP AR* addressed in this instruction on the Provider Overpayment Report (POR) or Physician/Supplier Overpayment Report (PSOR) systems. However, if any of the MSP AR's were previously recorded on the POR/PSOR systems, contractors must ensure the MSP AR's are removed simultaneously from the POR/PSOR systems when AR write-off *closed or reclassification to CNC* is done per these instructions.

70.2 – Reclassification to CNC

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

Contractors shall follow instructions regarding the recommendation for CNC reclassifications and the line item reporting of CNC MSP debt contained in Pub. 100-6, Chapter 5, Sections 310 and 400 (exhibit 20).

70.3 - Write-Off Closed for MSP AR

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

70.3.1 - Identification of MSP Write-Off Closed Accounts

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

Generally, Medicare contractors may recommend write-off closed on debt which is being reported as part of their ending AR balance. ARs that have been **transferred** to ROs for referral to other agencies or entities such as the Department of Justice or Office of General Counsel *will be* addressed by the ROs. MSP AR with CO locations will be addressed by CO. ARs that have been **referred** to another location, without transfer, remain the responsibility of the contractor.

NOTE: These instructions apply only to established ARs (*e.g., a recovery demand letter has been issued*). They **shall not** be used to close MSP liability/no-fault/workers' compensation leads where no settlement, judgment or award exists and no recovery demand has been issued.

70.3.1.1. - Write-off closed Definition

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

The definition of “write-off closed” *refers to an* AR on which collection activity and servicing of the debt has been terminated. The contractor maintains records of the debts written off as “closed.” However, the debts are not to be used for future offset or interest accruals.

70.3.2. - Bases for Termination of Collection

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

Title [42 CFR 401.621](#) sets forth several bases for the termination of collection action on debts. The criteria set forth in this instruction for write-off closed are based upon CMS' consideration of a combination of the bases set forth in this regulation rather than any single basis. In some situations, an AR could be written off as “closed” as of six years from the original demand date solely based upon the statute of limitations *for initiating litigation*. In other situations, this would not be true because the statute may have been suspended for some period or started a new due to a particular event, but CMS may have still determined that write-off as closed is appropriate because of the likelihood of recovery and/or the cost of recovery, age, or the application of some other factor. *In other instances CMS may determine that collection action beyond 6 years is appropriate, in part due to the governments offset authority.*

70.3.3. - Criteria for MSP based debts to qualify for write-off closed

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

In accordance with the Debt Collection Improvement Act of 1996 (DCIA), MSP AR which are 180 day's delinquent must be referred to the Department's Program Support Center (PSC) for cross-servicing, which includes referral to the Treasury Offset Program. Where a contractor has issued a 60-day notice of CMS' intent to refer the AR to the PSC, the AR may not be recommended for write-off closed until the AR has been referred to the PSC and *after lengthy recovery attempts Treasury returns the debt to agency (CMS). At the time of the return to agency, CO will determine which referred debts shall be written off as closed and shall notify the Contractor as appropriate.*

No debt shall be recommended for write off closed without having first been referred for cross-servicing (see section 60) and subsequently returned to agency (CMS) by Treasury, unless one of the exceptions set forth below exists. Regardless of the existence of an exception, an approval for write off closed will not be granted in all instances.

With the above limitations, debts which can be recommended for write off closed without having first been referred to Treasury for cross-servicing are:

- 1) *Debt is less than \$25 (principal and interest), WO1 (to be used as reason for recommending write off closed) See also section 70.7 for additional requirements for this write off closed situation.*
- 2) *Debt in which the debtor is deceased, WO2 (to be used as reason for recommending write off closed) **Remember that the deceased beneficiary is not the debtor in a wrongful death action.*
- 3) *Debt equaling \$100 or less (principal and interest) in which there is no Tax Identification Number (TIN) (see Section 60.2) and development for the TIN has been unsuccessful. WO3 (to be used as reason for recommending write off closed)*
- 4) *Debts that are discharged/forgiven by the bankruptcy court are to be recommended for “write-off – closed”, WO4 (to be used as reason for recommending write off closed)*

Note: Debts excluded from cross-servicing do not qualify for write off closed without having either RO or CO approval.

Litigation, CMS Identified Exclusion and Pending Bankruptcy

Debtors currently excluded from consideration for write-off closed due to litigation in which the Department of Health and Human Services/CMS is a party or debts excluded due to a “CMS Identified Exclusion” will be communicated to Contractors via a joint signature memorandum. (see Section 60).

Debts involved in a pending bankruptcy cannot be recommended or approved for write-off closed. If there are questions about the documentation regarding discharge, contractors shall consult their RO.

All debts which are excluded from DCIA referral due to litigation or a CMS identified exclusion are also subject to exclusion from write off closed absent specific instructions.

MSP Beneficiary Debt

For MSP beneficiary debt, Medicare may recoup from (1) future Medicare paid claims where the payment is issued directly to the beneficiary, or (2) the beneficiary’s Social Security (SS) benefit payments. However, as a practical matter, this is generally an insufficient manner of recovery, particularly as the Social Security Administration (SSA) does not generally accept the referral of debts less than \$1,000. Additionally, beneficiaries often delay consideration of repayment until all appeals have been exhausted. Therefore, before recommending a beneficiary debt for write-off closed, the contractor shall *follow appropriate debt referral procedures (see Section 60). In the event the debt is actively being appealed, respond to the appeal. After the appeal has been completed, if there remains a balance owing, refer the debt to Treasury for cross-servicing after issuance of a proper “intent to refer” letter.*

Write-Off Closed of Less than Full Amount is Not Permitted

Contractors may not recommend write-off closed of less than the full amount of an outstanding “debt.” *See Section 60 for definition of “debt.”*

70.3.4. - Data requirements and format for recommendations *to the RO* for write-off closed (see 70.3.3 exceptions)

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

1. ARs recommended for write-off closed require the submission of the following information to the contractor's RO MSP coordinator *by the first day in the second month following the end of the quarter in which the debt met the criteria for write-off closed.*
 - Contractor name and number;
 - Contractor mailing address;
 - Contractor contact person/phone number/fax number/e-mail address;
 - Type of MSP Debt (GHP or non-GHP (this includes liability, no-fault, and workers' compensation));
 - Beneficiary Health Insurance Claim Number (HICN);
 - Beneficiary name;
 - Name of debtor;
 - Existing AR amount (principal and interest listed separately, as well as a total amount for principal plus interest; HI/SMI must also be listed and reported separately);
 - Basis for recommendation (*WO1, WO2, WO3, WO4*)
 - TIN for debtor, *if available. There must always be a TIN for a provider, physician or other supplier or beneficiary debt.* (The TIN is the Employer Identification Number (EIN) or Social Security Number (SSN));

NOTE 1: The debtor is the individual or entity to whom/which the last recovery demand was issued. Where the demand was issued to an individual in *his/her* capacity as legal counsel or representative of any type, the debtor is the beneficiary, provider/supplier (including physician), or other individual or entity being represented. Where recovery is being pursued from the attorney or other representative in *his/her* own right, the debtor is the attorney or other representative.

Where the TIN is unavailable, the contractor's write-off *closed* recommendation *shall* leave this field blank.

2. Subtotals for GHP based AR vs. non-GHP based AR (liability/no-fault/workers' compensation) are required, and within GHP or non-GHP the AR *shall* be grouped together by each different basis for the recommended write-off closed action.
3. Write-off closed recommendations should be submitted in the format shown in [§70.8, Exhibit 1](#), below. (This spreadsheet format contains the required contractor certification.) The contractor's *Chief Financial Officer (CFO)* must sign recommendations for Medicare Operations. The *CFO's* signature constitutes

his/her certification to all information/statements contained in the recommendation.

4. The contractor *shall* send recommendations for the approval of write-off closed to the RO MSP coordinator a *diskette* and hardcopy no later than the 1st day of the second month of each quarter (November 1, February 1, May 1, August 1). The *CFO* of Medicare Operations *shall* sign the hardcopy. *Recommendations for write off closed may be sent electronically via secured software only.*
5. The contractor *shall* include a preprinted address label with the hardcopy for the return of approved write-off reports.

70.3.5. - Write-Off Closed Notifications from CO for Debts which have been Returned by Treasury or recalled by CMS and CO has Determined that No Further Collection Attempts are Appropriate

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

1. *For such debts - Changes shall not be made to the AR on any systems (contractor systems or other systems which contractors have responsibility for updating) for write-off closed until the contractor has been notified, in writing by CMS CO. A listing of write-off closed action notifications will be sent to the contractors by the CO. Receipt of this notification authorizes the contractor to write-off the AR as closed, and update the AR and associated case in all appropriate systems.*
2. *For such debts - CMS write off closed notifications shall be retained by the contractor and be available upon request (for the Office of Inspector General or any other internal or external review organization) in accordance with retention procedures. Contractors are also reminded that, under the Department of Justice's requested records freeze, all records must be retained indefinitely.*

70.3.6. – Write Off Closed Approval Process for section 70.3.3 Recommendations to the RO.

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

1. *For such debts - Changes shall not be made to the AR on any systems (contractor systems or other systems which contractors have responsibility for updating) for write-off closed until written approval by the RO is received.*
2. *For such debts - Receipt of this approval authorizes the contractor to write-off the AR as closed, and to update the AR and associated case in all appropriate systems. Where the RO does not approve a recommended write-off closed for a particular debt, the RO will annotate this clearly on the returned form.*

70.3.7. - Financial reporting for MSP write-off closed

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

The following reporting is required for write-off *closed* of debts by contractors:

1. Associated “interest” for write-off *closed* - Contractors *shall* use the amount of interest currently carried on *their financial reports or tracking systems*. If a contractor’s system has not automatically updated interest, the contractor *shall not* calculate and update interest. *(See previous CRAF instructions in Pub. 100-6)*
2. On Form CMS-M751 *and MC751*, the amount that CMS has approved for write-off *closed*, including principal and interest, is recorded on line 6a (*M751*) *and line 4d (MC751)*, bad debt. The CMS *CO or RO written approval* for write-off closed is sufficient support for the subsequent write-off, including any increase in the interest, as long as the principal remains the same.
3. The contractor *shall document* in the remarks section of Form CMS-M751 *and MC751* each quarter the amounts (principal and interest) that were written off as closed as a result of implementation of these instructions.
4. Contractors *shall* also perform all other appropriate actions in connection with closing a case. This includes updating MPaRTS (where applicable, and using the standard MPaRTS codes for closed with no recovery or partial recovery) and all other affected systems *debt tracking systems* as appropriate.

70.4 – RO/CO Responsibilities *and Time-frames for Approvals and/or Recommendations*

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

70.4.1. - Write-Off Closed Notifications from CO for Debts which have been Returned by Treasury or Recalled by CMS and CO has Determined that No Further Collection Attempts are Appropriate

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

CO receives reports from Treasury identifying debts that have been “returned to agency.” CO will notify contractors of their agency returns via a debt specific report no later than the subsequent quarter in which Treasury notifications have been received, after CO has implemented the “return to agency” process with Treasury.

NOTE: There will be instances when debts will be “returned to agency” due to unresolved issues. “Return to agency” status is not a guarantee that the debt will be approved for write-off closed.

70.4.2. – Write Off Closed Approval Process for section 70.3.3 Recommendations to the RO.

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

ROs are responsible for approval or denial of all recommendations for write-off closed for MSP AR made based upon the criteria set forth in *70.3.3*.

When in receipt of a write off closed recommendation for a debt in which the debtor is deceased the RO will determine the category of the debt. For example, wrongful death,

Medical malpractice, etc. Prior to approval the RO will also determine if the estate is closed. Debts shall not be closed when the debtor is deceased and the estate is still open or for a wrongful death matter where the wrongful death settlement, judgment or award is awarded to other than the beneficiary's estate.

NOTE: ROs have approval authority within the limits of their delegated Federal Claims Collection Act (FCCA) authority. In addition to limitations on the dollar amounts that ROs may approve, RO FCCA authority does not include third party payer debts of any kind. *However, RO's may approve write-off closed requests for such debts where CMS CO has issued specific criteria, as with these debts, so that the function is largely a ministerial function.*

RO approval must be by the ARA for Financial Management. ROs must complete their review of contractors' recommended write-offs and return their approval or denial of such write-offs by the 1st of the last month of each quarter (December 1, March 1, June 1, September 1). ROs may return an electronic copy annotated to show approval or denial by the RO ARA for Financial Management in order to meet the required time frame for approval, but this must be followed by a hardcopy that was signed and dated by the ARA for Financial Management, within the required time frame.

Where an RO does not approve a recommended write-off closed for a particular AR, the RO must annotate this clearly on the returned form. This information must be clearly shown on both any advance electronic copy of the approval as well as the hardcopy signed by the ARA for Financial Management.

70.5 - Elimination of Automated/Systems Write-off Closed Actions for MSP AR; Reminder Regarding Zero "Backend Tolerance" for MSP AR

(Rev. 42, Issued: 10-28-05, Effective: 11-28-05, Implementation: 11-28-05)

Some contractor and/or standard systems include automated write-off closed actions for certain MSP AR based upon the outstanding amount of the AR (often referred to as a "backend tolerance"), the age of the AR, or other criteria, without specific CMS approval of the write-off of individual AR. All such automated write-off closed actions *shall* cease. Contractors are prohibited from performing any manual write-off closed actions without specific approval for such actions. MSP AR write-off closed actions may take place only after recommendation for write-off closed is made to CMS *RO* and written approval for such write-off is received by the contractor *or notification is received directly from CO*. Reduction of the outstanding principal below a certain amount does not automatically justify a write-off closed action nor does the age of an AR, by itself, always justify a write-off closed action. Changes must be made to both the standard systems and contractors systems, where necessary.

NOTE: The CMS has not approved an automatic write-off closed action, automated or otherwise, for any type of AR (MSP or non-MSP AR). *Therefore, contractors shall not use their systems to perform write off closed actions.*

Type of MSP Debt	Beneficiary HICN	Beneficiary Name	Debtor Name	Outstanding Principal Balance (HI)	Outstanding Interest Balance (HI)	Outstanding Principal Balance (SMI)	Outstanding Interest Balance (SMI)	Total Principal and Interest	Reason Code	TIN of Current Debtor

(Provide totals for each column if applicable)

Chief Financial Officer (CFO) of Medicare Operations: (signature required)

My signature constitutes certification that all CMS specified criteria for write-off closed are met.

Associate Regional Administrator/Division of Financial Management: (signature required) ___ Concur ___ Non Concur

Date of Referral to RO : _____

Date of RO decision: _____

Date/quarter when approved AR are written-off as closed: _____