

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-20 One-Time Notification	Centers for Medicare & Medicaid Services (CMS)
Transmittal 1010	Date: December 30, 2011
	Change Request 7685

Transmittal 1010, dated December 30, 2011, is being rescinded and replaced by Transmittal 1014, dated January 6, 2012, to correct an error in a date included in section I. B. IV – the date is changed from January 30, 2011 to January 30, 2012. In addition, the date of January 30, 2012 is inserted in BR 7685.2. All other information remains the same.

SUBJECT: Instructions to Teaching Hospitals for Reporting the Internal Revenue Service (IRS) Refund of Medical Resident FICA Taxes