
Medicare

Provider Reimbursement Manual

Part 1, Chapter 12, Return of Equity Capital of Proprietary Providers

Department of Health &
Human Services (DHHS)
Centers for Medicare &
Medicaid Services (CMS)

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CLARIFIED/UPDATED MATERIAL--*EFFECTIVE DATE: See Below*

Chapter 12 has been deleted because the Medicare program no longer pays an allowance for a return on a proprietary provider's equity capital invested and used in the provision of patient care. The allowance was discontinued as follows:

- For non-hospital and non-skilled nursing facility providers, for cost reporting periods beginning on or after July 6, 1987
- For outpatient hospital services furnished on or after January 1, 1988
- For inpatient hospital services, for cost reporting periods beginning on or after October 1, 1989
- For skilled nursing facility services furnished on or after October 1, 1993