

**FORM CMS-265-11 INDEPENDENT RENAL DIALYSIS FACILITY COST REPORT
WORKSHEETS AND INSTRUCTIONS**

The Form CMS-265-11, Independent Renal Dialysis Facility Cost Report, updates the existing Form CMS-265-11. The overall burden for the Independent Renal Dialysis Facility Cost Report increased to 66 hours. Changes to the revised cost report forms, effective for reporting periods beginning on or after January 1, 2022, include:

1. Revising Worksheet S-1 and instructions
2. Revising Worksheet A and instructions
3. Added Worksheet A-7 and instructions
4. Revising Worksheets B and Worksheet B-1 and instructions
5. Revising Worksheet E-1 and instructions

FORM CMS-265-11 CURRENTLY APPROVED	PROPOSED FORM CMS-265-11				REASON FOR THE CHANGE / APPLICATION OF THE INSTRUCTIONS AND ACCOMPANYING WORKSHEETS	BURDEN EFFECT
	WORKSHEET		INSTRUCTIONS			
	WORKSHEET	PAGE #	SECTION #	PAGE #		
Worksheet S, Parts I, II, & III	Worksheet S, Parts I, II, & III	42-303	§4204 - 4204.3	42-8 - 42-11	Revised disclosure statement to reflect updated burden hours.	N/A
Worksheet S-1	Worksheet S-1	42-304 - 42-304.2	§4205	42-11 - 42-14	Revising worksheet and instructions to add labor categories.	N/A
Worksheet S-2	Worksheet S-2	42-305	§4205.1	42-15 - 42-19	N/A	N/A
Worksheet A	Worksheet A	42-306	§4206	42-20 - 42-24	Revising the instructions for line 9 and added line 9.01 to report pediatric supplies.	N/A
Worksheet A-1	Worksheet A-1	42-307	§4207	42-24	N/A	N/A
Worksheet A-2	Worksheet A-2	42-308	§4208	42-25 - 42-26	N/A	N/A
Worksheet A-3	Worksheet A-3	42-309	§4209	42-27 - 42-28	N/A	N/A
Worksheet A-4	Worksheet A-4	42-310	§4210	42-29	N/A	N/A
N/A	Worksheet A-7	42-310.1 - 2-310.2	§4210.50	42-29.1 - 42-29.2	Added Worksheet A-7 and instructions to report the analysis of capital cost centers.	Increase
Worksheets B and B-1	Worksheets B and B-1	42-311 - 42-313.4	§4211	42-30 - 42-42.35	Revising the worksheet and instructions to report pediatric supplies.	N/A
Worksheet C	Worksheet C	42-314	§4212	42-36	N/A	N/A
Worksheet D	Worksheet D	42-315	§4213	42-36 - 42-38	N/A	N/A
Worksheet E	Worksheet E	42-316	§4214 - §4214.2	42-39 - 42-42	Revising the instructions to reflect the suspension of the sequestration adjustment.	N/A
Worksheet E-1	Worksheet E-1	42-317	§4215 - §4215.2	43	Added lines 5, 6, and 7 to report TDAPA, TPNIES, and HDPA for informational purposes.	N/A
Worksheet F	Worksheet F	42-318	§4216, 4216.1	43	N/A	N/A
Worksheet F-1	Worksheet F-1	42-319 - 42-320	§4216, §4216.2	43	N/A	N/A