



## REQUIREMENTS FOR FILING A LOW-UTILIZATION MEDICARE COST REPORT HAVE CHANGED!

Effective for the 2009 Medicare cost reports that will be filed in 2010, the requirements for qualifying for, and the method of obtaining approval for, filing a low-utilization cost report have changed.

There is no longer a “days provided” limit of 1,500 Medicare days in a calendar year as there was in the past. A facility will now qualify for filing a low-utilization Medicare cost report by meeting EITHER ONE (NOT both) of the following limits:

**Projected Payments** - Less than \$200,000 in annual Medicare A and B net reimbursement (total of all Medicare A and B revenue and contractual allowance account balances per the facility’s general ledger for the year ended December 31, 2009, or an estimate thereof if filing using projected numbers). The Projected Total Reimbursable Cost will be the same as the amount reported on the Projected Total Medicare Payments line.

**OR**

**Projected Days/Visits** - Less than 10% Medicare utilization, calculated as: total annual Medicare days provided divided by total annual census days provided (total census days excludes “held bed” days).

The approval process, which has no specific filing date and can be initiated as soon as the provider’s 2009 Medicare activity can be reasonably estimated, is as follows:

1. If one of the limits above will be met, the provider will file a “Request for Waiver of Electronic Filing of Medicare Cost Report” and fax the completed request to National Government Services (NGS) at (315)442-4980. PLEASE NOTE that NGS will ultimately compare the projected Medicare data to the final PS&R report to determine compliance with the limit. The waiver form is available on the NGS website at: [http://www.ngsmedicare.com/pdf/electronicwaiver\\_0308.pdf](http://www.ngsmedicare.com/pdf/electronicwaiver_0308.pdf)

*A sample PDF copy of the form that is currently on the website is also attached to this email for your convenience.*

2. Provider will receive a “Notice of Approval” letter from NGS that will also indicate the filing requirements and filing deadline.

If you have any questions, please call your LGC&D representative.

**REMINDER** - provide a copy of both the waiver request and the approval letter to your LGC&D representative.



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### Request for Waiver of Electronic Filing of Medicare Cost Report

After this form is completed, please fax it to:

National Government Services, Inc.  
<insert contact name, address and fax number>

Provider Name: \_\_\_\_\_  
Cost Report Period— From: \_\_\_\_\_ Through: \_\_\_\_\_

Write in Medicare Provider number(s) and total (Part A and Part B) projected Medicare payments and cost (claims plus lump sum adjustments).

**Projected Payments**

Provider No.: \_\_\_\_\_ Projected Total Medicare Payments: \$ \_\_\_\_\_  
Provider No.: \_\_\_\_\_ Projected Total Reimbursable Cost: \$ \_\_\_\_\_

**Projected Days/Visits**

N/A for FQHC providers.  
Any other Provider Types:  
Provider No.: \_\_\_\_\_ Projected Medicare Days/Visits: \$ \_\_\_\_\_  
Projected Total Days/Visits: \$ \_\_\_\_\_

This is the written request required by CMS for waiver of the electronic cost report-filing requirement for the above-indicated provider and cost reporting period. The provider understands that the Medicare contractor's determination will be initially based on the projected Medicare payments and days/visits above, which will be re-evaluated by the Medicare contractor against actual Medicare payments and days/visits on the PS&R report.

**Authorized Person Requesting Waiver**

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_ Phone: \_\_\_\_\_

**For Medicare Contractor Use Only: Basis for Recommendation to CMS-CO  
(FQHC threshold = \$10,000/all other provider types threshold = \$200,000 or 10% Medicare utilization)**

	FQHC	All Other
Provider's Estimate Payments:	_____	_____
PS&R Payments*:	_____	_____
Provider's Estimate Medicare Days/Visits:	_____	_____
PS&R Medicare Days/Visits*:	_____	_____
Calculated Medicare Utilization:	_____	_____

\* Normally runs 3 months after Fiscal Year End

- Meets threshold requirement/eligible for waiver
- Does not meet threshold requirement/not eligible for waiver

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_