

Medicare

Department of Health and
Human Services (DHHS)

Provider Reimbursement Manual Part 2, Provider Cost Reporting Forms and Instructions, Chapter 40, Form CMS 2552-10

Centers for Medicare and
Medicaid Services (CMS)

Transmittal 1

Date: December 2010

| <u>HEADER SECTION NUMBERS</u> | <u>PAGES TO INSERT</u> | <u>PAGES TO DELETE</u> |
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| Table of Contents Chapter 40 | 40-1 - 40-6 (6 pp.) | ----- |
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NEW/REVISED MATERIAL--*EFFECTIVE DATE*: Cost Reporting Periods Beginning on or After May 1, 2010.

This transmittal introduces Chapter 40, Hospital and Hospital Health Care Complex Cost Report, Form CMS-2552-10, which contains instructions for the completion of the new cost report forms to be filed by hospitals and hospital health care complexes.

The following is a summary of the major revisions to the cost reporting forms:

| <u>Form CMS 2552-96 Wkst.</u> | <u>Form CMS 2552-10 Wkst.</u> | <u>Summary of Changes</u> |
|-----------------------------------|-----------------------------------|--|
| S | S, Parts I, II & III | Added Part I for cost report status, Part II is now the certification and Part III is now the settlement summary. |
| S-2 | S-2, Part I | Expanded the questions that will generate other worksheets on the cost report. |
| | S-2, Part II | Included the Hospital Cost Report Questionnaire CMS Form 339 into CMS-2552-10. |
| S-3, Part I | S-3, Part I | Re-designated the subscripted lines and columns into whole number lines and columns. |
| S-3, Part II & III | S-3, Part II & III | Re-designated the subscripted lines and columns into whole number lines and columns. |
| | S-3, Part IV | New worksheet to capture wage related cost that was formerly on the hospital cost report questionnaire CMS Form 339. |
| S-3, Part V | | New worksheet to capture contract labor and benefit cost. |

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| <u>Form CMS 2552-96 Wkst.</u> | <u>Form CMS 2552-10 Wkst.</u> | <u>Summary of Changes</u> |
|-----------------------------------|-----------------------------------|---|
| S-4 | S-4 | Re-designated the subscripted lines and columns into whole number lines and columns. |
| S-5 | S-5 | Re-designated the subscripted lines and into whole number lines. |
| S-6 | S-6 | Minor changes. |
| S-7 | S-7 | This redesigned worksheet captures all of the statistics for hospital based skilled nursing facility (SNFs). |
| S-8 | S-8 | Minor changes. |
| S-9 | S-9 | No change. |
| S-10 | S-10 | Redesigned the entire worksheet. |
| A | A | Eliminated "Old Capital," "New Capital" designation. Re-designated the subscripted lines and columns into whole number lines and columns. |
| A-6 | A-6 | No change. |
| A-7 | A-7 | Minor changes to conform to Worksheet A. |
| A-8 | A-8 | Minor changes to conform to Worksheet A. |
| A-8-1 | A-8-1 | Minor changes to conform to Worksheet A. |
| A-8-2 | A-8-2 | No change. |
| A-8-3 | A-8-3 | Designated the worksheet for cost reimbursed providers. |
| A-8-4 | | Eliminated. |

Form CMS
2552-96 Wkst.

Form CMS
2552-10 Wkst.

Summary of Changes

| | | |
|-------------------|-----------------|--|
| B, Part I | B, Part I | Eliminated “Old Capital” and “New Capital” designation. Re-designated the subscripted lines and columns into whole number lines and columns. |
| B, Part II | | Eliminated since Old Capital no longer applies. |
| B, Part III | B, Part II | Re-designated New Capital to Capital Related Costs. Re-designated the subscripted lines and columns into whole number lines and columns. |
| B-1 | B-1 | Changes to conform to Worksheet A and B. |
| C, Parts I - II | C, Parts I - II | Changes to conform to Worksheet A and B. |
| C, Parts III - IV | | Eliminated. |
| D, Parts I - V | D, Parts I - V | Minor changes. |
| D, Part VI | | Eliminated. |
| D-1 | D-1 | Minor changes. |
| D-2 | D-2 | Minor changes. |
| D-4 | D-3 | Renamed D-4 to D-3 and made minor changes. |
| D-6 | D-4 | Renamed D-6 to D-4 and made minor changes. |
| D-9 | D-5 | Renamed D-9 to D-5 and made minor changes. |
| E, Part A | E, Part A | Re-designated the worksheet to eliminate obsolete lines and convert subscripted lines into whole number lines. |
| E, Part B | E, Part B | Re-designated the worksheet to eliminate obsolete lines and convert subscripted lines into whole number lines. |
| E, Part C | | Eliminated. |
| E, Part D | | Eliminated. |
| E, Part E | | Eliminated. |
| E-1 | E-1, Part I | Renamed worksheet with minor changes. |
| | E-1, Part II | New section to accommodate the collection of data necessary to calculate the Health Information Technology (HIT) payment. |

| <u>Form CMS 2552-96 Wkst.</u> | <u>Form CMS 2552-10 Wkst.</u> | <u>Summary of Changes</u> |
|-----------------------------------|-----------------------------------|---|
| E-2 | | Minor changes. |
| E-3, Part I | E-3, Part I | Redesigned the worksheet to be used exclusively by TEFRA reimbursed providers. |
| | E-3, Part II | New worksheet to be used exclusively by Inpatient Psychiatric providers. |
| | E-3, Part III | New worksheet to be used exclusively by Inpatient Rehabilitation providers. |
| | E-3, Part IV | New worksheet to be used exclusively by Long Term Care providers. |
| E-3, Part II | E-3, Part V | Redesigned the worksheet to be used exclusively by cost reimbursed providers. |
| E-3, Part III | E-3, Part VI | Redesigned the worksheet now to be used exclusively for title XVIII SNF reimbursement. |
| | E-3, Part VII | New worksheet for titles V & XIX SNF reimbursement. |
| E-3, Part IV | E-4 | New worksheet to calculate Direct Graduate Medical Education and ESRD Direct Graduate Medical Education. |
| G, G-1, G-2, and G-3 | G, G-1, G-2, and G-3 | Minor changes. Re-designated the subscripted lines and into whole number lines. |
| H | H | No Change. |
| H-1 | | Eliminated data included on Worksheet H. |
| H-2 | | Eliminated data included on Worksheet H. |
| H-3 | | Eliminated data included on Worksheet H. |
| H-4, Parts I & II | H-1, Parts I & II | Renamed the worksheet and eliminated “Old Capital” and “New Capital” designations. Re-designated the subscripted lines and columns into whole number lines and columns. |
| H-5, Parts I & II | H-2, Parts I & II | Renamed the worksheet and eliminated “Old Capital” and “New Capital” designations. Re-designated the subscripted lines and columns into whole number lines and columns. |

| <u>Form CMS 2552-96 Wkst.</u> | <u>Form CMS 2552-10 Wkst.</u> | <u>Summary of Changes</u> |
|---|---|--|
| H-6 | H-3 | Renamed and redesigned the worksheet to eliminate obsolete data requirements. |
| H-7 | H-4 | Eliminated obsolete lines and re-designated subscripted lines to whole number lines. |
| H-8 | H-5 | Renamed the worksheet with some minor changes. |
| I-1, I-2, I-3, I-4, & I-5 | I-1, I-2, I-3, I-4, & I-5 | Eliminated "Old Capital" and "New Capital" designations. Re-designated the subscripted lines and columns into whole number lines and columns. |
| J-1, J-2, J-3, & J-4 | J-1, J-2, J-3, & J-4 | Eliminated "Old Capital" and "New Capital" designations. Re-designated the subscripted lines and columns into whole number lines and columns. These worksheets are now to be used exclusively by CMHC. |
| K, K-1, K-2, K-3, K-4, Parts I&II K-5, Parts I-III, & K-6 | K, K-1, K-2, K-3, K-4, Parts I&II K-5, Parts I-III, & K-6 | Eliminated "Old Capital" and "New Capital" designations. Re-designated the subscripted lines and columns into whole number lines and columns. |
| L | L | Re-designated the subscripted lines to whole lines and eliminated the hold harmless section. |
| L-1, Parts I-III | L-2, Part I-III | Eliminated "Old Capital" "New Capital" designations. Re-designated the subscripted lines and columns into whole number lines and columns. |

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