
Medicare

Department of Health and
Human Services (DHHS)

Provider Reimbursement Manual

Centers for Medicare and
Medicaid Services (CMS)

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

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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Form CMS
2552-96 Wkst.

Form CMS
2552-10 Wkst.

Summary of Changes

| | | |
|-------|-------|---|
| 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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