

Medicare

Provider Reimbursement Manual

Part 2, Provider Cost Reporting Forms and Instructions, Chapter 45, Form CMS-2088-17

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

Transmittal 3

Date: August 28, 2022

HEADER SECTION SUBHEADS

PAGES TO INSERT

PAGES TO DELETE

4500 - 4500 (Cont.)
4512 - 4514

45-3 - 45-4 (2 pp.)
45-35 - 45-38 (4 pp.)

45-3 - 45-4 (2 pp.)
45-35 - 45-38 (4 pp.)

4590 (Cont.) - 4590 (Cont.)

45-303 - 45-304 (2 pp.)
45-317 - 45-318 (2 pp.)

45-303 - 45-304 (2 pp.)
45-317 - 45-318 (2 pp.)

4595 (Cont.) - 4595 (Cont.)

45-503 - 45-504 (2 pp.)
45-529 - 45-530 (2 pp.)

45-503 - 45-504 (2 pp.)
45-529 - 45-530 (2 pp.)

NEW COST REPORTING FORMS AND INSTRUCTIONS—EFFECTIVE DATE: Cost Reporting Periods Ending on or After August 31, 2022.

This transmittal updates Chapter 45, Community Mental Health Center Cost Report, Form CMS-2088-17, by clarifying, and correcting the existing instructions, forms, and electronic cost report (ECR) specifications.

Revisions include:

- Section 4501.1, revised rounding standards for ratios to include days-to-days.
- Worksheet S:
Updated expiration date to March 31, 2023, on both for forms and instructions.
- Worksheet D:
Updated line 16 instructions in accordance with §2 of the Protecting Medicare and American Farmers from Sequester Cuts Act of 2021 (PAMFA), applying a sequestration adjustment of 1 percent from April 1, 2022, through June 30, 2022, and 2 percent on or after July 1, 2022.
- Worksheet D-1 and Electronic Cost Report Specifications:
Revised Worksheet D-1, line 8, column references to 0, 1, and 2, respectively.

REVISED ELECTRONIC SPECIFICATIONS—EFFECTIVE DATE: Changes to the electronic reporting specifications are effective for cost reporting periods that end on or after August 31, 2022.

DISCLAIMER: The revision date and transmittal number apply to the red highlighted material only. Any other material was previously published and remains unchanged.

Medicare Provider Reimbursement Manual

Terry C. Jones



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Table of Contents Medicare Provider Reimbursement Manual

1. Understanding the eBook Medicare Provider Reimbursement Manual
 - The Rise of Digital Reading Medicare Provider Reimbursement Manual
 - Advantages of eBooks Over Traditional Books
2. Identifying Medicare Provider Reimbursement Manual
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Medicare Provider Reimbursement Manual
 - User-Friendly Interface
4. Exploring eBook Recommendations from Medicare Provider Reimbursement Manual
 - Personalized Recommendations
 - Medicare Provider Reimbursement Manual User Reviews and Ratings

- Medicare Provider Reimbursement Manual and Bestseller Lists
- 5. Accessing Medicare Provider Reimbursement Manual Free and Paid eBooks
 - Medicare Provider Reimbursement Manual Public Domain eBooks
 - Medicare Provider Reimbursement Manual eBook Subscription Services
 - Medicare Provider Reimbursement Manual Budget-Friendly Options
- 6. Navigating Medicare Provider Reimbursement Manual eBook Formats
 - ePub, PDF, MOBI, and More
 - Medicare Provider Reimbursement Manual Compatibility with Devices
 - Medicare Provider Reimbursement Manual Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Medicare Provider Reimbursement Manual
 - Highlighting and Note-Taking Medicare Provider Reimbursement Manual
 - Interactive Elements Medicare Provider Reimbursement Manual
- 8. Staying Engaged with Medicare Provider Reimbursement Manual
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Medicare Provider Reimbursement Manual
- 9. Balancing eBooks and Physical Books Medicare Provider Reimbursement Manual
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Medicare Provider Reimbursement Manual
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Medicare Provider Reimbursement Manual
 - Setting Reading Goals Medicare Provider Reimbursement Manual
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Medicare Provider Reimbursement Manual
 - Fact-Checking eBook Content of Medicare Provider Reimbursement Manual
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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