

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

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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.

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