Exhibit 2A -- Listing of Medicare Bad Debts Instructions and Form

If seeking reimbursement for bad debts resulting from Medicare deductible and coinsurance amounts that are uncollectible from Medicare beneficiaries (Worksheet S-2, Part II, line 12, is Y) for a cost reporting period beginning on or after October 1, 2022, complete Exhibit 2A to support the bad debts claimed. Complete separate exhibits for bad debts resulting from inpatient services and outpatient services. A hospital healthcare complex claiming bad debts for multiple components must complete separate exhibits for each CCN. Enter dates in the MM/DD/YYYY format.

Exhibit 2A requires the following information:

Enter the provider name, CCN, subprovider CCN (if applicable), cost reporting period (CRP) beginning and ending dates, whether the listing represents Medicare bad debts for inpatient or outpatient services, the name of the preparer, the date prepared, the total of Medicare allowable bad debts (sum of column 24), and the total of dual-eligible Medicare bad debts (sum of amounts entered in column 24 where column 7 has an entry).

Columns 1, 2, 3, 4, 5, and 6--From the Medicare beneficiary's bill, enter the beneficiary's name, dates of service, patient account or identification number, and MBI or HICN, that correlate to the claimed bad debt. (See 42 CFR 413.89(f).)

Column 7--Enter the Medicare beneficiary's Medicaid number if the beneficiary was dually eligible (eligible for Medicare and some category of Medicaid benefits). If there is an entry in this column, there must be an entry in column 10.

Column 8--Enter "Y" for yes if the Medicare beneficiary was not eligible for Medicaid but the provider deemed them to be indigent; otherwise, enter "N" for no. (See 42 CFR 413.89(e)(2)(ii).)

Column 9--Enter the Medicare remittance advice date for the Medicare beneficiary information in columns 1 through 6.

Column 10--Enter the Medicaid remittance advice date or, when the provider does not receive a Medicaid remittance advice, enter "AD" for alternate documentation used to determine state liability (42 CFR 413.89(e)(2)(iii)(B)), that corresponds to the Medicare beneficiary information in columns 1 through 7.

Column 11--Enter the date a remittance advice was received from a secondary payer, if applicable. When a secondary payer does not accept liability, a denial or notification date may be entered.

Column 12--Enter the amount of coinsurance and deductible for which the Medicare beneficiary is responsible. If the beneficiary is a qualified Medicare beneficiary (QMB), enter "QMB." For a Medicare beneficiary who is dually eligible for Medicaid (not a QMB), enter the amount the beneficiary is required to pay under the state cost sharing agreement (42 CFR 413.89(e)(2)(iii)). For a Medicare beneficiary deemed indigent by the provider (column 8 is "Y"), enter zero.

Column 13--Enter the date that the first bill was sent to the Medicare beneficiary. If the beneficiary is a QMB, enter "QMB."

***NOTE FOR COLUMNS 14 THROUGH 17**: The dates reported in column 14 (the date that the Medicare beneficiary's liability was written off of the provider's accounts receivable), column 15 (the date that the collection agency ceased collection effort), column 16 (the date that all collection efforts ceased), and column 17 (the date that deductible and coinsurance amounts were written off as a Medicare bad debt), may be the same date.*

Column 14--Enter the date the Medicare beneficiary's liability was written off of the accounts receivable (A/R) in the provider's financial accounting system. The date entered in this column may be the same as, or earlier than, the date the account was deemed worthless (written off as a Medicare bad debt).

Columns 15A and 15--In column 15A, enter "Y" for yes if the account was sent to a collection agency; otherwise, enter "N" for no. If column 15A, is "Y", in column 15, enter the date the collection agency returned the account (i.e., the date that the collection agency ceased collection effort on the account).

Column 16--Enter the date all collection efforts ceased, both internal and external, including efforts to collect from Medicaid and/or from a state for its cost sharing liability.

Column 17--Enter the date the deductible and coinsurance amounts were written off as a Medicare bad debt (i.e., the amount must have been written off as a bad debt against the A/R in the provider's financial accounting system); all collection effort, internal and external, against the Medicare beneficiary and/or other third parties ceased; and a Medicaid remittance advice was received from the state for Medicaid patients or alternate documentation exists as permitted under 42 CFR 413.89(e)(2)(iii)(B).

Column 18--Enter the amount of recoveries for amounts previously written off as an allowable Medicare bad debt in this or a prior cost reporting period. The amount reported in this column includes any payments received on an account after the account was written off as a bad debt, including payments received in the same year the account was written off when the payment was received after the date of the write off. (See 42 CFR 413.89(f).)

Column 19--If an amount is reported in column 18, enter the fiscal year end of the cost reporting period in which the Medicare bad debt (to which the recovery applies) was claimed and reimbursed. This column is optional; however, the date assists in identifying recovery amounts that must be offset. The fiscal year end entered in this column is a prior cost reporting period unless the write-off and recovery both occurred during this cost reporting period.

Column 20--Enter the Medicare deductible from the Medicare remittance advice (before any payments received from any party). Report deductible amounts only when the provider billed the patient with the expectation of payment. See 42 CFR 413.89(e)(2) for possible exception.

Column 21--Enter the Medicare coinsurance amount from the Medicare remittance advice (before any payments received from any party). Report coinsurance amounts only when the provider billed the patient with the expectation of payment. See 42 CFR 413.89(e)(2) for possible exception.

Column 22--Enter the amount of any payments received from the Medicare beneficiary, their estate, third party insurance, etc., before the account was written off, for any amounts reported in column 20 and/or column 21. For example, when a beneficiary had a liability from a prior year for a deductible of $2,500 and made payments totaling $1,500 in the prior and current years, the provider determined the remaining balance of $1,000 uncollectible and deemed worthless. The payments of $1,500 are reported in column 22, leaving the remaining $1,000 written off in the current period as an allowable bad debt.

Column 23--Enter the allowable Medicare bad debt amount. This amount must be less than or equal to the sum of the amounts in columns 20 and 21, less any payments in columns 18 and 22. If the fiscal year end in column 19 is prior to this cost reporting period, enter the recovery amount (reported in column 18) as a negative amount in this column. For each CCN, the sum of the amounts entered in this column on each listing, (inpatient and outpatient), as applicable, must equal the bad debts claimed for that CCN on the Medicare cost report. For example, CCN ##-0001, an inpatient acute care hospital, reported bad debts of $24,000 on the Exhibit 2A for inpatient and indicated that $12,000 on the Exhibit 2A for Medicaid eligible. The amount reported on Worksheet E, Part A, line 64, must equal $24,000. The amount reported on Worksheet E, Part A, line 66, must equal $12,000 (dual eligible).

Column 24--This column is for informational purposes. Enter any comments or additional information as needed.

EXHIBIT 2A

TITLE	*MEDICARE BAD DEBTS*
PROVIDER NAME	
CCN	
SUBPROVIDER CCN	
CRP BEGINNING DATE	
CRP ENDING DATE	
INPATIENT / OUTPATIENT	
PREPARED BY	
DATE PREPARED	
TOTAL COLUMN 23	
TOTAL DUAL ELIGIBLE	

PATIENT NAME LAST	*PATIENT NAME FIRST*	*DATE OF SERVICE: FROM*	*DATE OF SERVICE: TO*	*PATIENT ACCOUNT NUMBER*	*MBI OR HICN*	*MEDI-CAID NUMBER*	*PROVIDER DEEMED INDI-GENT*	*MEDI-CARE REMIT-TANCE ADVICE DATE*	*MEDI-CAID REMIT-TANCE ADVICE DATE*	*SEC-ONDARY PAYER RA RE-CEIVED DATE*	*BENE-FICIARY RESPON-SIBILITY AMOUNT*	*DATE FIRST BILL SENT TO BENE*
1	*2*	*3*	*4*	*5*	*6*	*7*	*8*	*9*	*10*	*11*	*12*	*13*

A/R WRITE OFF DATE	*SENT TO COLLEC-TION AGENCY (Y/N)*	*RETURN FROM COLLEC-TION AGENCY DATE*	*COLLEC-TION EFFORT CEASED DATE*	*MEDI-CARE WRITE OFF DATE*	*RECOVER-IES ONLY: AMOUNT RECEIVED*	*RECOVER-IES ONLY: MCR FYE DATE*	*MEDI-CARE DE-DUCTIBLE AMOUNT**	*MEDI-CARE CO-INSUR-ANCE AMOUNT**	*PAYMENTS RECEIVED PRIOR TO WRITE-OFF*	*ALLOW-ABLE BAD DEBTS AMOUNT*	*COMMENTS*
14	*15A*	*15*	*16*	*17*	*18*	*19*	*20*	*21*	*22*	*23*	*24*