

**FORM CMS-2552-10 HOSPITAL AND HOSPITAL HEALTHCARE COMPLEX  
FORMS AND INSTRUCTIONS**

The Form CMS-2552-10, Hospital and Hospital Healthcare Complex Cost Report, updates the existing Form CMS-2552-10. The overall burden for the Hospital and Hospital Healthcare Complex Cost Report increased to 674 hours. Changes to the revised cost report forms, effective for reporting periods beginning on or after October 1, 2022, include:

1. Revised Worksheet S-2, Part I, and instructions; and Part II, and instructions.
2. Revised Worksheet S-3, Part I, and instructions.
3. Revised Worksheet S-10 instructions.
4. Revised Worksheets A and instructions.
5. Revised Worksheets B, Parts I and II; B-1; C, Parts I and II; and D, Parts II, IV, and V.
6. Revised Worksheet D-1 and instructions.
7. Revised Worksheet D-3.
8. Revised Worksheet D-4 and instructions.
9. Revised Worksheet D-5, Part IV, and instructions.
10. Added Worksheet D-6 and instructions.
11. Revised Worksheet E, Part A, and instructions.
12. Added Worksheet E-5 and instructions.
13. Revised Worksheet G-3 and instructions.
14. Revised Worksheet L-1, Part I, and instructions.

#	FORM CMS-2552-10 CURRENTLY APPROVED	PROPOSED FORM CMS-2552-10				REASON FOR THE CHANGE / APPLICATION OF THE INSTRUCTIONS AND ACCOMPANYING WORKSHEETS	BURDEN EFFECT
		WORKSHEET		INSTRUCTIONS			
		WORKSHEET	PAGE #	SECTION #	PAGE #		
1.	Worksheet S-2, Part I	Worksheet S-2, Part I	40-504 - 40-508	§4004.1	40.20 - 40-38.4	Revised worksheet and instructions to add lines 88 and 89 to record permanent adjustments to the TEFRA target amount per discharge and to add line 123 to report certain purchased services. Revised instructions for lines 24 and 25 to add Exhibit 3A, Listing of Medicaid Eligible Days for DSH Eligible Hospital, pursuant to providers’ requests for a standardized format (83 FR 41681-41685 (August 17, 2018)) to report information required to support DSH eligible Medicaid days reported on Worksheet S-2, Part I, lines 24 and 25.	N/A

#	FORM CMS-2552-10 CURRENTLY APPROVED	PROPOSED FORM CMS-2552-10				REASON FOR THE CHANGE / APPLICATION OF THE INSTRUCTIONS AND ACCOMPANYING WORKSHEETS	BURDEN EFFECT
		WORKSHEET		INSTRUCTIONS			
		WORKSHEET	PAGE #	SECTION #	PAGE #		
2.	Worksheet S-2, Part II	Worksheet S-2, Part II	40-509 - 40-510	§4004.2	40-39 - 40-53	Revised instructions for line 12 to add Exhibit 2A, Listing of Medicare Bad Debts, pursuant to providers’ requests for a standardized format (83 FR 41681-41685 (August 17, 2018)) to report information required to support Medicare bad debt claimed on the Medicare cost report.	N/A
3.	Worksheet S-3, Part I	Worksheet S-3, Part I	40-511	§4004.2	40-54 - 40-58.1	Added line 34 to report temporary expansion COVID-19 PHE acute care information.	N/A
4.	Worksheet S-10	Schedule S-10, Part I and Part II	40-523 - 40-523.1	§4012 - §4012.2	40-76.2 - 40-80.12	Designated the Worksheet S-10 as Worksheet S-10, Part I, and revised Part I instructions to exclude charges for services for which the hospital received payment from the Provider Relief Fund; to apply the cost-to-charge ratio (CCR) to charity care given to uninsured patients and insured patients not covered for the entire hospital stay; to recognize an inferred contractual relationship between an insurer and a provider; to add Worksheet S-10, Part II, report uncompensated care for the general short-term hospital inpatient and outpatient services billable under the hospital CCN; and to add Exhibits 3B and 3C, pursuant to providers’ requests for standardized formats (83 FR 41681-41685 (August 17, 2018)) to report information required to support uncompensated care reported on the Worksheet S-10.	Increase
5.	Worksheet A	Worksheet A	40-524 - 40-526	§4013	40-81 - 40-98	Revised instructions to clarify line 77 for allogeneic hematopoietic stem cell transplant (HSCT) hospital acquisition costs. Revised the worksheet and instructions to add line 78 for chimeric antigen receptor T-cell (CAR T-cell) immunotherapy costs and to add line 102 for Opioid Treatment Program.	N/A
6.	Worksheet B, Parts I & II; Worksheet B-1	Worksheet B, Parts I & II; Worksheet B-1	40-535 - 40-561	§§4020 - 4021	40-116 - 40-125	Revised the worksheets to add line 78 for CAR T-cell immunotherapy costs and to add line 102 for Opioid Treatment Program.	N/A

#	FORM CMS-2552-10 CURRENTLY APPROVED	PROPOSED FORM CMS-2552-10				REASON FOR THE CHANGE / APPLICATION OF THE INSTRUCTIONS AND ACCOMPANYING WORKSHEETS	BURDEN EFFECT
		WORKSHEET		INSTRUCTIONS			
		WORKSHEET	PAGE #	SECTION #	PAGE #		
7.	Worksheet C, Parts I & II	Worksheet C, Parts I & II	40-563 - 40-567	§§4023 - 4024.1	40-127 - 40-133	Revised the worksheets to add line 78 for CAR T-cell immunotherapy costs and to add line 102 for Opioid Treatment Program.	N/A
8.	Worksheet D, Parts II, IV, & V	Worksheet D, Parts II, IV, & V	40-568; 40-570 - 40-570.1; 40-572	§4024.2; §4024.4; §4024.5	40-133 - 40-134; 40-135 - 40-137; 40-138 - 40-140.2;	Revised the worksheets to add line 78 for CAR T-cell immunotherapy costs.	N/A
9.	Worksheet D-1	Worksheet D-1	40-573 - 40-575	§§4025.2 - 4025.4	40-141 - 40-152	Revised the worksheet and instructions to add lines 55.01 and 55.02, for permanent and temporary adjustments to the TEFRA target amount per discharge, to properly calculate the TEFRA limit for inpatient costs.	N/A
10.	Worksheet D-3	Worksheet D-3	40-578	§4027	40-158 - 40-160	Revised the worksheet to add line 78 for CAR T-cell immunotherapy costs.	N/A
11.	Worksheet D-4	Worksheet D-4	49-579 - 40-581	§§4028 - 4028.4	40-161 - 40-165.3	Revised instructions to clarify counting organs, including total usable organs, Medicare usable organs, organs for Medicare Advantage patients, and organs when there is a primary and secondary payer.	N/A
12.	Worksheet D-5, Part IV	Worksheet D-5, Part IV	40-583.2	§§4029.4	40-168.2 - 40-168.3	Revised the worksheet to add lines 17.01 and 31.01 for inpatient allogeneic HSCT acquisition; and lines 17.02 and 31.02 for outpatient allogeneic HSCT acquisition, respectively.	N/A
13.	Worksheet D-6	Worksheet D-6	40-583.3 - 40-583.4	§§4029.5 - 4029.8	40-168.4 - 40-168.6	Added Worksheet D-6, Computation of Acquisition Costs, and instructions, to calculate the inpatient routine, ancillary, and other costs associated with the acquisition of allogeneic HSCT as required under Section 108 of the Further Consolidated Appropriations Act, 2020 (Pub. L. 116-94).	Increase
14.	Worksheet E-3, Part V	Worksheet E-3, Part V	40-595	§4033.5	40-202 - 40-205.2	Added line 3.01 and instructions for cellular therapy acquisition cost.	N/A
15.	Worksheet E-5	Worksheet E-5	40-599.1	§4035	40-216.5	Added Worksheet E-5, Outlier Reconciliation at Tentative Settlement, and instructions, for contractor use, to report the outlier reconciliation amount during cost report tentative settlement.	N/A

#	FORM CMS-2552-10 CURRENTLY APPROVED	PROPOSED FORM CMS-2552-10				REASON FOR THE CHANGE / APPLICATION OF THE INSTRUCTIONS AND ACCOMPANYING WORKSHEETS	BURDEN EFFECT
		WORKSHEET		INSTRUCTIONS			
		WORKSHEET	PAGE #	SECTION #	PAGE #		
16.	Worksheet L-1, Part I	Worksheet L-1, Part I	40-647 - 40-655	§4065.1	40-277 - 40-278	Revised the worksheet to add line 78 for CAR T-cell immunotherapy costs and to add line 102 for Opioid Treatment Program.	N/A