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## Reporting of Taxonomy Codes to Identify Provider Subparts on Institutional Claims

**Note:** This article was updated on June 5, 2013, to reflect current Web addresses. This article was previously revised on May 8, 2007, to add this statement that Medicare FFS has announced a contingency plan regarding the May 23, 2007 implementation of the NPI. For some period after May 23, 2007, Medicare FFS will allow continued use of legacy numbers on transactions; accept transactions with only NPIs; and accept transactions with both legacy numbers and NPIs. For details of this contingency plan, see the *MLN Matters* article, MM5595, at <http://www.cms.gov/outreach-and-education/medicare-learning-network-mln/mlnmattersarticles/downloads/MM5595.pdf> on the CMS website.

### Provider Types Affected

Institutional providers who bill Medicare fiscal intermediaries (FIs) for their services

### Provider Action Needed



#### STOP – Impact to You

Effective January 1, 2007, institutional Medicare providers who submit claims for their primary facility and its subparts (such as psychiatric unit, rehabilitation unit, etc.) must report a **taxonomy code** on all claims submitted to their FI.



#### CAUTION – What You Need to Know

Please use the attachment to CR5243 (supplied in the *Background* section of this article) to crosswalk the OSCAR (Online Survey Certification and Reporting System) number to the appropriate taxonomy code for your type of facility. The taxonomy code will assist Medicare in crosswalking from the national provider identifier (NPI) of the provider to each of its subparts in the event that the provider chooses not to apply for a unique NPI for each of its subparts individually.



#### GO – What You Need to Do

Refer to the *Background* section of this article for additional crosswalk information.

#### Disclaimer

This article was prepared as a service to the public and is not intended to grant rights or impose obligations. This article may contain references or links to statutes, regulations, or other policy materials. The information provided is only intended to be a general summary. It is not intended to take the place of either the written law or regulations. We encourage readers to review the specific statutes, regulations and other interpretive materials for a full and accurate statement of their contents.

## Background

Regulations implementing the Administrative Simplification provisions of the Health Insurance Portability and Accountability Act (HIPAA) of 1996 require the use of National Provider Identifiers (NPIs) by covered health care providers and health plans (other than small plans) effective May 23, 2007. (45 CFR Part 162, Subpart D (162.402-162.414))

The Centers for Medicare & Medicaid Services (CMS) will utilize a Medicare Provider Identifier Crosswalk between NPIs and legacy identifiers (such as OSCAR numbers) to validate NPIs received in transactions, assist with the population of NPIs in Medicare data center provider files, and to report NPIs on remittance advice (RA) and coordination of benefit (COB) transactions. (See MM4023 at the link provided below for more information on CMS' implementation of the NPI.) The crosswalk detailed in CR5243 between the provider's OSCAR number and the appropriate taxonomy code will assist in this process.

### Attachment to CR5243: Reporting of Taxonomy Codes (Institutional Providers)

The following chart supplies the crosswalk from the OSCAR number to the appropriate taxonomy code based on the provider's facility type.

| OSCAR Provider Type   | OSCAR Coding                                 | Taxonomy Code |
|---|--|---------------|
| Short-term (General and Specialty) Hospitals  | 0001-0879 *Positions 3-6 of the OSCAR number | 282N00000X    |
| Critical Access Hospitals   | 1300-1399 *                                  | 282NC0060X    |
| Long-Term Care Hospitals (LTCH Swing Beds submitting with type of bill 18X must use the LTCH taxonomy code) | 2000-2299 *                                  | 282E00000X    |
| Hospital Based Renal Dialysis Facilities  | 2300-2499*                                   | 261QE0700X    |
| Independent Renal Dialysis Facilities   | 2500-2899*                                   | 261QE0700X    |

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| OSCAR Provider Type                                | OSCAR Coding                            | Taxonomy Code   |
|--|---|---|
| Rehabilitation Hospitals                           | 3025-3099 *                             | 283X00000X  |
| Children's Hospitals                               | 3300-3399 *                             | 282NC2000X  |
| Hospital Based Satellite Renal Dialysis Facilities | 3500-3699                               | Type of Bill 72X and taxonomy code of 261QE0700X and a zip code different than any renal dialysis facility issued an OSCAR number that is located on that hospital's campus   |
| Psychiatric Hospitals                              | 4000-4499 *                             | 283Q00000X  |
| Organ Procurement Organization (OPO)               | P in third Position of the OSCAR number | 335U00000X  |
| Psychiatric Unit                                   | M or S in third Position                | 273R00000X  |
| Rehabilitation Unit                                | R or T in third Position                | 273Y00000X  |
| Swing-Bed  | U, W, Y, or Z in third Position         | Type of bill X8X with one of the following to show type of facility in which the swing bed is located: 275N00000X-short term hospital (U); 282E00000X-long term care hospital (W); 283X00000X-rehabilitation facility (Y); or 282NC0060X-critical access hospital (Z) |

Be sure to follow the following billing instructions contained in CR5243:

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- Report the service facility locator loop (2310E) in an 837-I claim whenever the service was furnished at an address other than the address reported on the claim for the billing or pay-to provider.
- Input the taxonomy code in the 837-I provider loop 2000A (billing or pay-to-provider taxonomy code).
- Submit separate batches of claims for each subpart identified by a different taxonomy code.
- Providers submitting claims for their primary facility and its subparts must submit a 9-digit zip code on their claims.
- Submitters of institutional claims (X12 837-I version 4010A1) that bill and are to be paid for services furnished by a subpart, *and* that *subpart does* not have a unique NPI separate from that of the main entity or another subpart, the subpart that furnished the billed care must be identified in the billing provider loop (2010AA) of the claim and the entity to be paid in the Pay-to provider loop (2010AB). The taxonomy code of the subpart must also be reported in the PRV segment in the 2000A loop.
- CMS recommends submitting both the OSCAR number and the NPI on claims submitted through May 22, 2007. (Note that failure to report an OSCAR number that corresponds to your NPI could result in a payment delay.)

## Additional Information

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MM4023 "Stage 2 Requirements for Use and Editing of National Provider Identifier (NPI) Numbers Received in Electronic Data Interchange (EDI) Transactions, via Direct Data Entry (DDE) Screens, or Paper Claim Forms" is located at <http://www.cms.gov/outreach-and-education/medicare-learning-network-mln/mlnmattersarticles/downloads/MM4023.pdf> on the CMS website.

CR5243 is the official instruction issued to your Medicare FI regarding changes mentioned in this article. CR5243 may be found at <http://www.cms.gov/Regulations-and-Guidance/Guidance/Transmittals/downloads/R1133CP.pdf> on the CMS website.

If you have questions, please contact your local Medicare FI at their toll-free number, which may be found at <http://www.cms.gov/Research-Statistics-Data-and-Systems/Monitoring-Programs/provider-compliance-interactive-map/index.html> on the CMS website.

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