

CMS Manual System	Department of Health & Human Services (DHHS)
Pub 100-20 One-Time Notification	Centers for Medicare & Medicaid Services (CMS)
Transmittal 1371	Date: April 18, 2014
	Change Request 8633

SUBJECT: Instructions to Contractors for Implementing Section 5506 of the Affordable Care Act (ACA) - Preservation of Resident Cap Positions from Closed Teaching Hospitals – Rounds 1, 2, 3 and After

I. SUMMARY OF CHANGES: Section 5506 of the ACA directed CMS to develop a process to preserve the FTE (full-time equivalent) resident caps from teaching hospitals that close. On January 31, 2013, CMS issued **CR7746, Pub.100-20, R1171OTN.pdf, R1171_OTN1.xlsx, “Instructions to Contractors for Implementing Section 5506 of the Affordable Care Act (ACA)-Preservation of Resident Cap Positions from Closed Teaching Hospitals - Round 1 and Round 2 Only”**. CMS is now issuing this subsequent CR to address section 5506 Rounds 1, 2, 3, and subsequent rounds.

EFFECTIVE DATE: May 19, 2014

**Unless otherwise specified, the effective date is the date of service.*

IMPLEMENTATION DATE May 19, 2014

- 30 days from issuance, as part of the normal settlement process

Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual is not updated)

R=REVISED, N=NEW, D=DELETED-Only One Per Row.

R/N/D	CHAPTER / SECTION / SUBSECTION / TITLE
N/A	

III. FUNDING:

For Medicare Administrative Contractors (MACs):

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC statement of Work. The contractor is not obliged to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

IV. ATTACHMENTS:

One Time Notification

Attachment - One-Time Notification

Pub. 100-20	Transmittal: 1371	Date: April 18, 2014	Change Request: 8633
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SUBJECT: Instructions to Contractors for Implementing Section 5506 of the Affordable Care Act (ACA) - Preservation of Resident Cap Positions from Closed Teaching Hospitals – Rounds 1, 2, 3 and After

EFFECTIVE DATE: May 19, 2014

**Unless otherwise specified, the effective date is the date of service.*

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I. GENERAL INFORMATION

A. Background: Section 5506 of the ACA directed CMS to develop a process to preserve the FTE (full-time equivalent) resident caps from teaching hospitals that close. CMS finalized its policy for implementing section 5506, which included establishment of an application process and procedures for redistributing the FTE resident cap slots associated with the closed hospital's direct GME and IME caps, in the November 24, 2010 Federal Register (75 FR 72212). On January 31, 2013, CMS issued **CR7746, Pub.100-20, R1171OTN.pdf, R1171_OTN1.xlsx, "Instructions to Contractors for Implementing Section 5506 of the Affordable Care Act (ACA)-Preservation of Resident Cap Positions from Closed Teaching Hospitals - Round 1 and Round 2 Only"**. The rules for redistributing and implementing redistributed cap positions from closed teaching hospitals under Rounds 1 and 2 of section 5506 were based on the policy established in the November 24, 2010 Federal Register (75 FR 72225-6), and further clarified in the August 31, 2012 Federal Register (77 FR 53434-53447).

However, in the August 31, 2012 Federal Register (77 FR 53434-53447), CMS revised some parts of the policy related to section 5506, applicable to Round 3 and subsequent rounds of section 5506. On Jan 30, 2013, CMS posted on its website the awards from Round 3 for hospitals that received slots due to the closures of Hawaii Medical Center East, Oak Forest Hospital, and Huron Hospital. On January 30, 2014, CMS posted on its website the awards from Round 4 (associated with slots due to the closure of Peninsula Hospital Center) and from Round 5 (associated with slots due to the closure of Infirmiry West Hospital and Montgomery Hospital). To see the awardees, the awards, and the effective dates, go to <http://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/AcuteInpatientPPS/dgme.html> , and select the link for "Section 5506 Cap Increases Round 3," or "Section 5506 Cap Increases Round 4," or "Section 5506 Cap Increases Round 5," respectively.

Based on the policy established in the November 24, 2010 Federal Register (75 FR 72225-6), and further clarified in the August 31, 2012 Federal Register (77 FR 53437-53443), the additional cap slots that a hospital receives under section 5506 may have different effective dates. That is, of the total cap slots that a qualifying hospital receives, some slots may increase the FTE resident cap retroactively to the date of a particular hospital closure, some slots are tied to the graduation dates of particular displaced residents, while other cap slots would only become effective after a hospital can demonstrate to its Medicare contractor that it has actually filled those slots, and therefore, additional cap slots are needed. CMS is not requiring hospitals to file amended cost reports to incorporate section 5506 cap increases that are effective retroactively and affect cost reports that have already been filed. Instead, the contractors will revise the applicable hospitals' cost reports. There are two purposes of this CR: 1) to provide instructions to the contractors for incorporating the section 5506 cap increases *that are effective retroactively* on applicable hospitals' cost reports *that have already been filed*, and for recalculating the hospital's direct GME and IME payments accordingly on those already filed cost reports, 2) to provide hospitals with instructions for incorporating Round 1, or Round 2, or Round 3 and subsequent rounds of section 5506 cap increases into

cost reports that have not yet been filed.

NOTE: For hospitals that received FTE resident cap increases under Round 1 and/or Round 2, use CR7746, Pub.100-20, R1171OTN.pdf, “Instructions to Contractors for Implementing Section 5506 of the Affordable Care Act (ACA)-Preservation of Resident Cap Positions from Closed Teaching Hospitals - Round 1 and Round 2 Only”. For hospitals that received FTE resident cap increases under Round 1 and/or Round 2, and Round 3 or a subsequent Round, use this CR 8633. For hospitals that received or receive FTE resident cap increases only under Round 3 or a subsequent Round, also use this CR 8633, in order to properly determine, track, and record on the cost reports the FTE resident cap increases and payments associated with section 5506 of the ACA.

B. Policy: In the August 31, 2012 IPPS Federal Register [77 FR 53437-5344], CMS clarified and modified the effective dates of eight Ranking Criteria under which hospitals’ applications for slots from closed hospitals are ranked. (Under the original policy applicable to Rounds 1 and 2 established in the November 24, 2010 Federal Register, there were seven Ranking Criteria). Slots are redistributed to applying hospitals based, in part, on these eight Ranking Criteria, with a higher-ranked application receiving slots before a lower-ranked application. For hospitals receiving slots under Ranking Criteria 1 or 3, the permanent cap increase is tied to particular displaced residents, and the effective date is the day after the graduation date(s) of actual displaced resident(s), which may be associated with past or subsequent cost reports. For hospitals receiving slots under Ranking Criterion 2, the permanent cap increase is effective on the day of a particular hospital’s closure (77 FR 53443 August 31, 2012), which would always be associated with a past cost reporting period. For hospitals receiving slots under Ranking Criteria 4, 5, 6, 7, or 8, the permanent cap increases are effective the later of when a hospital can demonstrate to the Medicare contractor that the slots associated with a new program or program expansion are actually filled, and therefore, are needed as of a particular date (usually July 1, possibly retroactive), or the July 1 *after* displaced residents complete their training. (For Ranking Criterion 8, if the award is for cap relief, the effective date is the date of the CMS award announcement, or the July 1 *after* displaced residents complete their training, whichever is later). Following are instructions in Attachment 2 for contractors on how to amend hospitals’ applicable submitted cost reports to reflect the change in direct GME and IME payment due to the FTE resident cap increases received under Round 3 and subsequent rounds of section 5506, and instructions for providers on how to report the FTE counts of cost reports that have not yet been submitted.

Note that contractors may be amending several cost reports for each applicable hospital; that is, the hospital’s FYs 2010, 2011, 2012, and possibly 2013 cost reports, depending on the hospital’s fiscal year end.

Also note that separate instructions are provided in Attachment 2 for amending cost reports filed on the CMS Form 2552-96 and on the CMS Form 2552-10. This is because worksheet E, Part A and worksheet E-3, Part IV on the CMS Form 2552-96 were not revised, and will not be revised, to incorporate lines to report the section 5506 FTE resident cap increases. However, worksheet E, Part A and worksheet E-4 of the CMS Form 2552-10 were amended to accommodate the section 5506 FTE resident cap increases. Therefore, the instructions for amending a cost report and reporting the section 5506 FTE resident cap increase will differ depending on whether the applicable cost report is filed on the CMS Form 2552-96 or the CMS Form 2552-10.

Contractors and hospitals shall use the excel spreadsheet called CR 8633 Section 5506 Temp Adj Calc.xlsx that is provided with this CR to determine the proper FTE counts and section 5506 adjustments to be reported on each applicable cost report in which there were displaced residents and/or a section 5506 cap increase. The 3rd and 4th tabs of that spreadsheet may be used to record and track all of a hospital’s section 5506 cap adjustments and their effective dates (even for subsequent section 5506 rounds). **C. Interaction of the 3-Year Rolling Average and Slots Awarded Under Section 5506 (Applicable to CMS Form 2552-96 and CMS Form 2552-10):**

As a hospital’s FTE resident cap increases as a result of section 5506 awarded slots, the hospital is able to count more FTE residents for IME and direct GME payment purposes on a cost report. The higher allowable current year FTE count also means that a larger FTE count would be incorporated into the rolling average

calculation and into the IME intern and resident-to-bed (IRB) ratio cap. If a hospital received a section 5506 award, but did not also receive a temporary cap adjustment for displaced residents under section 413.79(h), then the additional FTEs counted are immediately subject to the rolling average and the IRB ratio cap. Under the policy applicable to Round 3 and subsequent rounds, (which differs from the policy associated with Rounds 1 and 2), the cap awards do not even take effect until residents displaced from the applicable closed hospital have graduated (see chart at 77 FR 53443 August 31, 2012). Furthermore, FTEs added and associated with awards under Ranking Criteria 2, or 4 through 8 would immediately be subject to the rolling average. For a hospital that did receive a temporary FTE cap adjustment and an attending exemption from the rolling average under section 413.79(h) for training residents displaced from a closed hospital, the following describes when and how section 5506 slots would replace the temporary cap adjustments of displaced FTE residents, resulting in the inclusion of the displaced FTEs in the rolling average and subjection to the IME IRB ratio cap:

Separation of Awards from Round 1 and Round 2:

As stated under CR 7746, slots awarded under Round 1 may only replace temporary FTE cap adjustments associated with residents displaced from Round 1. If in a cost reporting period, a hospital is awarded slots from Round 1 and is training FTEs displaced both by the closed hospitals associated with Round 1 and with the closed hospital associated with Round 2, the slots awarded under Round 1 would not remove Round 2 displaced FTEs from exemption from the rolling average. Only slots awarded from Round 2 may remove FTEs from being reported after the rolling average. Similarly, slots awarded under Round 2 would not remove Round 1 displaced FTEs from exemption from the rolling average. Furthermore, no slots awarded under Round 1 or Round 2 may replace residents displaced by the closure of other unrelated individual programs or hospitals that were not part of Round 1 or Round 2 (such as the closure in New York of Brookdale University Hospital Medical Center's anesthesiology program or the closure of Peninsula Hospital Center). If a hospital received a temporary cap adjustment under section 413.79(h) for residents displaced from another closed program or hospital not associated with Round 1 or Round 2, those displaced FTEs would continue to be exempt from the rolling average and the IRB ratio cap, so long as the hospital qualifies for a temporary cap adjustment (i.e., the hospital's total allopathic and osteopathic FTE count including FTEs from all program or hospital closures is greater than the hospital's FTE resident cap *with* the usual adjustments (including section 5503 or section 5506 adjustments)). Specifically, under Round 3 and after, because the cap awards do not even take effect until residents displaced from the applicable closed hospital have graduated, there is no issue of a Round 3 award "wiping out" an exemption from the rolling average for residents displaced by the closure of the hospital associated with Round 3. Therefore, any displaced FTEs that a hospital may be training would only be exempt from the rolling average and the IRB ratio cap if the hospital's total allopathic and osteopathic FTE count including FTEs from all program or hospital closures is *greater than* the hospital's FTE resident cap *with* the applicable adjustments (including section 5503 or section 5506 adjustments)).

Refer to Attachment 2 for Instructions on how to complete the excel spreadsheet CR 8633 5506 Temp Adj Calc.xlsx. Two examples are included in Attachment 2 to provide guidance on completing CR 8633 5506 Temp Adj Calc.xlsx. Attachment 2 also contains instructions for the steps to report the FTE caps and counts to report on the Medicare cost report.

II. Timeframe for Implementation

Contractors shall complete the business requirements in this CR as part of the normal settlement and reopening processes. If the SSI ratios for a fiscal year are not available, those cost reports that are impacted by CR 7746 and this CR 8633 shall not be settled.

Once a hospital's CMS Form 2552-96 or Form 2552-10 cost report has been adjusted and is ready to be settled, contractors shall issue a Notice of Program Reimbursement (NPR) for open cost reports and a revised NPR for those cost reports reopened for purposes of including the section 5506 direct GME and/or IME cap increase(s).

At this point, we are not instructing contractors to issue revised tentative settlements on any open cost reports for any cost report revisions made pursuant to this CR resulting in additional monies due to the hospitals. However, if an extended period of time occurs between proposing the adjustments to incorporate the DGME and/or IME cap increases and the final settlement of the cost report, contractors may consider issuing a subsequent tentative settlement.

Contractors shall use the provider’s IME and direct GME FTE resident caps as adjusted by section 5506 when completing the next scheduled interim rate review for these hospitals.

II. BUSINESS REQUIREMENTS TABLE

"Shall" denotes a mandatory requirement, and "should" denotes an optional requirement.

Number	Requirement	Responsibility								
		A/B MAC			D M E M A C	Shared-System Maintainers				Other
		A	B	H H H		F I S S	M C S	V M S	C W F	
8633.1	Contractors shall refer to the hospital’s section 5506 award letter or CMS website (go to http://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/AcuteInpatientPPS/dgme.html , and in the Downloads section of the page, click on the appropriate Round of Section 5506 Cap Increases to identify any cap increases that are effective during cost reports that have already been filed.	X								
8633.2	Contractors and hospitals shall use the excel spreadsheet called CR 8633 Section 5506 Temp Adj Calc.xlsx that is provided with this CR to determine the proper FTE counts and section 5506 adjustments to be reported on each applicable cost report in which there were displaced residents and/or a section 5506 cap increase.	X								
8633.3	Contractors shall use this CR 8633 to amend and incorporate the section 5506 cap increases <i>that are effective retroactively</i> on applicable hospitals’ cost reports <i>that have already been filed</i> , and for recalculating the hospital’s direct GME and IME payments accordingly on those already filed cost reports.	X								
8633.4	For hospitals that received FTE resident cap increases under Round 1 and/or Round 2, contractors shall use CR7746, Pub.100-20, R1171OTN.pdf, “Instructions to Contractors for Implementing Section 5506 of the Affordable Care Act (ACA)-Preservation of Resident Cap Positions from Closed Teaching Hospitals - Round 1 and Round 2 Only”. For hospitals that received FTE resident cap increases under Round 1 and/or Round 2, and Round 3 or a subsequent Round,	X								

Number	Requirement	Responsibility								
		A/B MAC			D M E M A C	Shared- System Maintainers				Other
		A	B	H H H		F I S S	M C S	V M S	C W F	
	contractors shall use this CR 8633. For hospitals that received or receive FTE resident cap increases only under Round 3 or a subsequent Round, contractors shall also use this CR 8633, in order to properly determine, track, and record on the cost reports the FTE resident cap increases and payments associated with section 5506 of the ACA.									
8633.5	Contractors shall complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx for all hospitals that received a section 5506 cap award(s), from any round of section 5506, past or future, even if the hospital did not train displaced residents in this cost reporting period. Contractors shall complete Tab 1 and possibly Tab 2 of CR 8633 Section 5506 Temp Adj Calc.xlsx if the hospital is training displaced residents in this cost reporting period.	X								
8633.6	Contractors shall refer to Attachment 2 of this CR 8633 for detailed instructions on completing CR 8633 Section 5506 Temp Adj Calc.xlsx and worksheets E, Part A, E-3, Part IV, and E-4, and for determining whether a hospital may receive a temporary cap adjustment under 42 CFR 413.79(h) for displaced FTE residents. Contractors shall ask a hospital to provide any FTE information for IME and for direct GME respectively (including unweighted, weighted, and displaced FTE information) that the contractor requires in order to implement this CR 8633.	X								
8633.7	Contractors shall determine if the hospital's cost report was filed on CMS Form 2552-96 of CMS Form 2552-10. If it was filed on CMS Form 2552-10, then skip to the applicable business requirement below.	X								
8633.8	If the Form 2552-96 cost report has been settled as of the implementation date of this CR, the contractor shall reopen the cost report for purposes of including the section 5506 direct GME and/or IME cap increase(s) applicable to this cost reporting period. Contractors shall process the reopening regardless of their reopening threshold amount.	X								
8633.9	If the Form 2552-96 cost report has NOT been settled, and the desk review/audit has not been completed as of the date of this CR, when the contractor performs the desk review/audit for this cost report, the	X								

Number	Requirement	Responsibility							
		A/B MAC		D M E M A C	Shared- System Maintainers				Other
		A	B		H H H	F I S S	M C S	V M S	
	contractor shall incorporate the applicable steps in this CR into the desk review.								
8633.10	If the Form 2552-96 cost report has NOT been settled and the desk review/audit has been completed as of the date of the CR, the contractor shall complete the applicable steps in this CR before settling the cost report.	X							
8633.11	<u>For Form 2552-96 Cost Reports:</u> Contractors shall report the amount of the section 5506 cap increase for IME and/or direct GME respectively that <i>is effective during the cost report that contractors are amending</i> on worksheet S-3, Part I, line 17. Contractors shall use column 7 for the IME cap increase and column 8 for the direct GME cap increase.	X							
8633.12	<u>IME:</u> On worksheet E, Part A, line 3.06, contractors shall enter the amount of the section 5506 cap increase applicable to this cost reporting period. If the effective date of the cap increase is not the same as the fiscal year begin date, then prorate the cap increase accordingly. Contractors shall proceed through lines 3.07 through 3.24 on worksheet E, Part A, to recalculate the hospital's IME payment on that cost report.	X							
8633.13	<u>Direct GME:</u> On worksheet E-3, Part IV, line 3.03, contractors shall enter the amount of the section 5506 cap increase applicable to this cost reporting period. If the effective date of the cap increase is not the same as the fiscal year begin date, then prorate the cap increase accordingly. Contractors shall proceed through lines 3.04 through 6.08 on worksheet E-3, Part IV, to recalculate the hospital's direct GME payment on that cost report.	X							
8633.14	<u>For Form 2552-10 Cost Reports:</u> If the Form 2552-10 cost report has been settled as of the date of the CR, the contractor shall reopen the cost report for purposes of including the section 5506 direct GME and/or IME cap increase(s) applicable to this cost reporting period. Contractors shall process the reopening regardless of their reopening threshold amount.	X							
8633.15	If the Form 2552-10 cost report has NOT been settled and the desk review/audit has NOT been completed as	X							

Number	Requirement	Responsibility								
		A/B MAC			D M E M A C	Shared- System Maintainers				Other
		A	B	H H H		F I S S	M C S	V M S	C W F	
	of the date of the CR, when the contractor performs the desk review/audit for this cost report, the contractor shall incorporate the applicable steps in this CR into the desk review.									
8633.16	If the Form 2552-10 cost report has NOT been settled and the desk review/audit has been completed as of the date of the CR, the contractor shall complete the applicable steps in this CR before settling the cost report.	X								
8633.17	<u>IME</u> : Contractors shall report the amount of the section 5506 cap increase for IME on worksheet E, Part A, line 8.02 <i>applicable to this cost reporting period</i> , and proceed through the rest of Worksheet E, Part A, making revisions as necessary. The number of times line 8.02 and its subscripts are filled out shall equal the number of times the hospital receives awards on the website and the number of award letters the hospital receives for each respective round. Line 8.02 shall only be subscribed to report slots awarded from <i>different</i> rounds of section 5506; that is, from different CMS application processes.	X								
8633.18	<u>Direct GME</u> : Contractors shall report the amount of the section 5506 cap increase for direct GME on worksheet E-4, line 4.02 <i>applicable to this cost reporting period</i> , and proceed through the rest of Worksheet E-4, making revisions as necessary. The number of times line 4.02 and its subscripts are filled out shall equal the number of times the hospital receives awards on the website and the number of award letters the hospital receives for each respective round. Line 4.02 shall only be subscribed to report slots awarded from <i>different</i> rounds of section 5506; that is, from different CMS application processes.	X								
8633.19	Contractors shall complete the business requirements in this CR as part of the normal settlement and reopening processes. If the SSI ratios for a fiscal year are not available, those cost reports that are impacted by CR 7746 and this CR 8633 shall not be settled.	X								
8633.20	Once a hospital's CMS Form 2552-96 or Form 2552-10 cost report has been adjusted and is ready to be settled, contractors shall issue a Notice of Program Reimbursement (NPR) for open cost reports and a	X								

Number	Requirement	Responsibility								
		A/B MAC			D M E	Shared-System Maintainers				Other
		A	B	H H H		F I S S	M C S	V M S	C W F	
	revised NPR for those cost reports reopened for purposes of including the section 5506 direct GME and/or IME cap increase(s).									
8633.21	Contractors shall use the provider's IME and direct GME FTE resident caps as adjusted by section 5506 when completing the next scheduled interim rate review for these hospitals.	X								

III. PROVIDER EDUCATION TABLE

Number	Requirement	Responsibility				
		A/B MAC			D M E	C E D I
		A	B	H H H		
8633.22	CR as Provider Education: Contractors shall post this entire instruction, or a direct link to this instruction, on their Web sites and include information about it in a listserv message within 1 week of the release of this instruction. In addition, the entire instruction must be included in the contractor's next regularly scheduled bulletin. Contractors are free to supplement it with localized information that would benefit their provider community in billing and administering the Medicare program correctly.	X				

IV. SUPPORTING INFORMATION

Section A: Recommendations and supporting information associated with listed requirements: N/A

"Should" denotes a recommendation.

X-Ref Requirement Number	Recommendations or other supporting information:

Section B: All other recommendations and supporting information: N/A

V. CONTACTS

Pre-Implementation Contact(s): Miechal Lefkowitz, 212-616-2517 or miechal.lefkowitz@cms.hhs.gov

Post-Implementation Contact(s): Contact your Contracting Officer's Representative (COR).

VI. FUNDING

Section A: For Medicare Administrative Contractors (MACs):

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

Attachment(s)

Attachment – One-Time Notification, CR 8633

I. Instructions for Completing the Excel Spreadsheet Tabs

Refer to CR 8633 Section 5506 Temp Adj Calc.xlsx that is provided with this CR. There are 4 Tabs on this excel spreadsheet, to be completed as follows:

- 1) For All Hospitals that Received Section 5506 Cap Awards, Under Any Round of Section 5506: Refer to the CMS website (<http://www.cms.gov/Medicare/Medicare-Fee-for-Service-Payment/AcuteInpatientPPS/dgme.html>) or the hospital's section 5506 award letter to identify any cap increases that are effective during cost reports that have already been filed. Complete Tabs 3 and 4 for all hospitals that received a section 5506 cap award(s), even if the hospital did not train displaced residents in this cost reporting period. That is, complete Tabs 3 and 4 for any hospital that receives a section 5506 cap award from any round, past or future. Be sure to enter into Tab3, cells B1, B2, B3, and B4, the provider's name, provider number, fiscal year begin (FYB) date, and fiscal year end (FYE) date, respectively.
- 2) For All Hospitals that Received Section 5506 Cap Awards Under Round 1 or Round 2: Complete Tab 1 if the hospital was training displaced FTE residents in this cost reporting period, or complete Tab 1 if the hospital has displaced FTE residents in this cost reporting period and has an applicable Round 1 or Round 2 section 5506 cap adjustment in this cost reporting period. Tab 1 determines the amount of temporary cap adjustment, if any, a hospital qualifies for in a cost reporting period, and how to report the temporary cap adjustment and displaced FTE counts on the cost report. Complete Tab 2 only if the hospital was training displaced FTE residents from closed hospitals in this cost reporting period, AND a portion of the displaced FTE residents were from closed hospitals that had cap slots redistributed under Round 1 or Round 2, AND the hospital received cap awards from Round 1 or Round 2 for this cost reporting period.
- 3) For All Hospitals that Received Section 5506 Cap Awards Under Round 1 or Round 2 AND ALSO FROM Round 3 or After: Complete Tab 1 if the hospital was training displaced FTE residents in this cost reporting period, or has an applicable Round 1 or Round 2 or Round 3 (or subsequent round) section 5506 cap adjustment in this cost reporting period. Tab 1 determines the amount of temporary cap adjustment, if any, a hospital qualifies for in a cost reporting period, and how to report the temporary cap adjustment and displaced FTE counts on the cost report. Complete Tab 2 only if the hospital was training displaced FTE residents from closed hospitals in this cost reporting period, AND a portion of the displaced FTE residents were from closed hospitals that had cap slots redistributed under Round 1 or Round 2, AND the hospital received cap awards from Round 1 or Round 2 for this cost reporting period.
- 4) For All Hospitals that Received Section 5506 Cap Awards Under Round 3 or After, but NOT Under Round 1 or Round 2: Complete Tab 1 only if the hospital was training displaced FTE residents (from any hospital or program closure) in this cost reporting period. Do not complete Tab 2. (Note: There are some cells in Tab 2 that will automatically populate if Tab 1 is completed, because some cells in Tab 2 are linked to completion of Tab 1. Ignore Tab 2, but do not delete Tab 2, so that other calculations in the spreadsheet will be not be disrupted).

If completing Tab1 and/or Tab2, be sure to enter into cells B1, B2, B3, and B4, the provider's name, provider number, fiscal year begin (FYB) date, and fiscal year end (FYE) date, respectively. Contractors shall ask a hospital to provide any FTE information for IME and for direct GME respectively (including unweighted, weighted, and displaced FTE information) that the contractor requires in order to implement this CR.

(Note that Tab1 may also be completed for the purpose of determining if a hospital is eligible for a temporary cap adjustment under 42 CFR 413.79(h) for displaced FTEs, even in the absence of section 5506 awards).

Complete Tabs 3 and 4 for all hospitals that received a section 5506 cap award(s), even if the hospital did not train displaced residents in this cost reporting period. Be sure to enter into Tab 3, cells B1, B2, B3, and B4, the provider's name, provider number, fiscal year begin (FYB) date, and fiscal year end (FYE) date, respectively.

II. IME

1. Section 5506 Cap Calculation for Hospitals that Received Slots Under Round 1 or Round 2 (and Possibly Round 3 or After)

(For hospitals that only received slots under Round 3 or a subsequent round, skip to step 1.c.)

a. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 1 (that is, the cost report for the current year should reflect the section 5506 adjustments in effect from the prior cost reports, if applicable, and the current cost report cumulatively). If the portion of the cap increase that is effective during this cost reporting period is effective on a date other than the fiscal year begin date, then prorate that portion of the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx, and the cumulative section 5506 cap amount effective in this cost reporting period for Round 1 will automatically populate Tab 2, cell L21.

b. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 2 (that is, the cost report for the current year should reflect the section 5506 adjustments in effect from the prior cost reports, if applicable, and the current cost report cumulatively). If the portion of the cap increase that is effective during this cost reporting period is effective on a date other than the fiscal year begin date, then prorate that portion of the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx, and the cumulative section 5506 cap amount effective in this cost reporting period for Round 2 will automatically populate Tab 2, cell L22.

c. If the hospital received slots under Round 3 or a subsequent round, determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 3 or a subsequent round (that is, the cost report for the current year should reflect the section 5506 adjustments in effect from the prior cost reports, if applicable, and the current cost report cumulatively). If the portion of the cap increase that is effective during this cost reporting period is effective on a date other than the fiscal year begin date, then prorate that portion of the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx.

For All Hospitals that Received Section 5506 Cap Awards Under Round 3 or After, but NOT Under Round 1 or Round 2: After completing step 1.c., next, complete Tab 1, but only if the hospital was training displaced FTE residents (from any hospital or program closure) in this cost reporting period. Refer to step 3. Determination of FTE Caps and Counts, and step 4. Temporary Adjustment Calculation and EXAMPLE II below for guidance on completing Tab 1, if applicable. (Ignore references to Tab 2; do not complete Tab 2. Note: There are some cells in Tab 2 that will automatically populate if Tab 1 is completed, because some cells in Tab 2 are linked to completion of Tab 1. Ignore Tab 2, but do not delete Tab 2, so that other calculations in the spreadsheet will not be disrupted). If completing Tab 1, to compute the prior year IRB ratio, complete cells I34 through I41 on Tab 1 (and cell I45 if this cost reporting period has an emergency Medicare GME affiliation agreement). See the chart at the bottom of Tab 1 to obtain the temporary cap adjustments and displaced FTE counts to report on the appropriate cost report lines, either before the rolling average or after the rolling average. Click on cells C47 and C49 of Tab 1, and then click on the drop-down arrow to the right to switch the chart between Form 2552-96 and Form 2552-10. (Choosing either 2552-96

or 2552-10 will also change references to cost report lines in Tab 1, cells C15, H15, J34, and J40). If Tab 1 is not completed, use the tables called COST REPORT ENTRIES on the bottom of Tab 4 to assist in reporting the section 5506 adjustments on the cost report. If not completing Tab 1, skip to section F below for the Direct GME cap adjustment calculation.

2. Identification of the Displaced FTE Residents (for hospitals completing Tabs 1 and 2)

- a. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital(s) that closed under Round 1 (manual input into Tab 2, cell L24).
- b. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital that closed under Round 2 (manual input Tab 2, cell L25).
- c. Determine the total unweighted allopathic and osteopathic displaced FTEs training in this cost reporting period from Round 1 and Round 2 and also from program or hospital closures *not* associated with Round 1 or Round 2 (first you have to manually enter the amount into Tab 1, cell I19, and then it will automatically input into Tab 2, cell L27. Note: Tab 2, cell L27 and Tab 1, cell I19 must equal each other.)
- d. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period from program or hospital closures not associated with Round 1 or Round 2 (automatic input into Tab 2, cell L26).

3. Determination of FTE Caps and Counts (for hospitals completing Tab 1)

- a. Determine the IME adjusted FTE cap, including the applicable section 5506 cap increase(s) from *any* round. This amount is the hospital's adjusted FTE cap inclusive of all section 5506 cap awards effective through this applicable cost reporting period, reported on worksheet E, Part A, line 3.07 of Form CMS 2552-96 and on worksheet E, Part A, line 9 of Form CMS 2552-10 (manual input into Tab 1, cell I14).
- b. Determine the current year unweighted allopathic and osteopathic FTE count *without* displaced FTE residents (manual input into Tab 1, cell I17).
- c. Determine the current year unweighted allopathic and osteopathic FTE count, *including* the unweighted displaced FTE residents (automatic input into Tab 1, cell I21)
- d. Of the total unweighted displaced FTEs from 2.c., determine the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average. If the total count from 3.c. is greater than the adjusted cap from 3.a., then the hospital might be eligible for a temporary cap adjustment because the hospital is in excess of its cap (automatic input into Tab 1, cell I24). It may be that all of the displaced FTEs are in excess of the adjusted cap from 3.a., or only a portion of the displaced FTEs cause the hospital to exceed the adjusted cap from 3.a. Tab 1, cell I26 (automatic input) is the amount of displaced FTEs that are not over the cap. If this amount is greater than zero, then that is the portion of displaced FTEs that is covered by the FTE cap and *for this portion of displaced FTEs*, no temporary cap adjustment to or exemption from the rolling average is necessary. If this amount is less than or equal to zero, then all of the hospital's FTEs, including displaced FTEs, are in excess of the cap, and a temporary adjustment is necessary.
- e. The portion of displaced FTEs in excess of the FTE cap is the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average (automatic input into Tab 1, cell I28 and automatic input into Tab 2, cell L28). However, the actual amount of temporary cap adjustment may ultimately be less than this potential amount.

4. Temporary Adjustment Calculation (for hospitals completing Tabs 1 and 2)

If the hospital is training any displaced FTEs not associated with Round 1 or Round 2, first ensure that a temporary cap adjustment is provided for these displaced FTEs.

a. Take the lesser of the potential for a temporary cap adjustment from 3.e. or the displaced FTE count of closures not associated with either Round 1 or Round 1 from 2.d. This is the temporary cap add-on for displaced FTEs not associated with either Round 1 or Round 2 for this cost reporting period (automatic input into Tab 2, cell L30).

b. If, after assigning the temporary cap adjustment for displaced FTEs not associated with Round 1 or Round 2 under 4.a., there is anything remaining from the potential available for a temporary cap add-on from 3.e., then determine if the hospital may also receive a temporary cap add-on for displaced FTEs associated with Round 1. This step offsets the number of displaced FTEs associated with Round 1 (2.a.) from the Round 1 section 5506 award effective in this cost reporting period (1.a.). If a hospital's cumulative section 5506 Round 1 award effective in this cost reporting period is greater than or equal to the number of displaced FTE residents associated with Round 1, then the Round 1 section 5506 award will "cancel" any temporary cap adjustment associated with Round 1 displaced FTEs. Only if the amount of Round 1 displaced FTEs exceeds the Round 1 section 5506 award will some amount of temporary cap adjustment be provided for the Round 1 displaced FTEs. Specifically, take the lower of (3.e. – 4.a.) or (2.a. – 1.a.) (NOT the absolute value). The result is the amount of temporary cap adjustment, if any, that will be provided in this cost reporting period for Round 1 displaced FTEs (automatic input into Tab 2, cell L31).

c. Next, determine if some temporary cap adjustment will be provided for displaced FTEs associated with Round 2. If, after assigning a temporary cap adjustment to displaced FTEs not associated with Round 1 or Round 2, and assigning a temporary cap adjustment to Round 1 displaced FTEs, determine if there is anything remaining from the potential available (3.e.) to provide a temporary cap adjustment for Round 2 displaced FTEs. This step offsets the number of displaced FTEs associated with Round 2 (2.b.) from the Round 2 section 5506 award effective in this cost reporting period (1.b.). If a hospital's cumulative section 5506 Round 2 award effective in this cost reporting period is greater than or equal to the number of displaced FTE residents associated with Round 2, then the Round 2 section 5506 award will "cancel" any temporary cap adjustment associated with Round 2 displaced FTEs. Only if the amount of Round 2 displaced FTEs exceeds the Round 2 section 5506 award will some amount of temporary cap adjustment be provided for the Round 2 displaced FTEs. Specifically, take the lower of (3.e. - 4.a. - 4.b.) or (2.b. - 1.b.) (NOT the absolute value). The result is the amount of temporary adjustment, if any, that will be provided in this cost reporting period for Round 2 displaced FTEs (automatic input into Tab 2, cell L32).

d. Add 4.a., 4.b., and 4.c. This sum is the portion of the displaced FTEs that is added after the rolling average to the numerator of the current year IRB ratio (automatic input into Tab 2, cell L33, and Tab 1, cell I29). The remaining portion of the displaced FTEs is reported prior to the rolling average in the current year total allopathic and osteopathic unweighted FTE count (automatic input into Tab 1, cell E59).

To compute the prior year IRB ratio, complete cells I34 through I41 on Tab 1 (and cell I45 if this cost reporting period has an emergency Medicare GME affiliation agreement). See the chart at the bottom of Tab 1 to obtain the FTE counts to report on the appropriate cost report lines, either before the rolling average or after the rolling average. Click on cells C47 and C49 of Tab 1, and then click on the drop-down arrow to the right to switch the chart between Form 2552-96 and Form 2552-10. (Choosing either 2552-96 or 2552-10 will also change references to cost report lines in Tab 1, cells C15, H15, J34, and J40).

III. DIRECT GME

1. Section 5506 Cap Calculation for Hospitals that Received Slots Under Round 1 or Round 2 (and Possibly Round 3 or After)

(For hospitals that only received slots under Round 3 or a subsequent round, skip to step 1.c.)

a. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 1 (that is, the cost report for the current year should reflect the section 5506 adjustments in effect from the prior cost reports, if applicable, and the current cost report cumulatively). If the portion of the cap increase that is effective during this cost reporting period is effective on a date other than the fiscal year begin date, then prorate that portion of the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx, and the cumulative section 5506 cap amount effective in this cost reporting period for Round 1 will automatically populate Tab2, cell L36.

b. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 2 (that is, the cost report for the current year should reflect the section 5506 adjustments in effect from the prior cost reports, if applicable, and the current cost report cumulatively). If the portion of the cap increase that is effective during this cost reporting period is effective on a date other than the fiscal year begin date, then prorate that portion of the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx, and the cumulative section 5506 cap amount effective in this cost reporting period for Round 2 will automatically populate Tab2, cell L37.

c. If a hospital received slots under Round 3 or a subsequent round, determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 3 or a subsequent round (that is, the cost report for the current year should reflect the section 5506 adjustments in effect from the prior cost reports, if applicable, and the current cost report cumulatively). If the portion of the cap increase that is effective during this cost reporting period is effective on a date other than the fiscal year begin date, then prorate that portion of the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tabs 3 and 4 of CR 8633 Section 5506 Temp Adj Calc.xlsx.

For All Hospitals that Received Section 5506 Cap Awards Under Round 3 or After, but NOT Under Round 1 or Round 2: After completing step 1.c., next, complete Tab 1, but only if the hospital was training displaced FTE residents (from any hospital or program closure) in this cost reporting period. Refer to section 3. Determination of FTE Caps and Counts, and section 4. Temporary Adjustment Calculation, and section 5. Weighted FTE Count Calculation, and EXAMPLE II for guidance in completing Tab 1, if applicable. (Ignore references to Tab 2; do not complete Tab 2. Note: There are some cells in Tab 2 that will automatically populate if Tab 1 is completed, because some cells in Tab 2 are linked to completion of Tab 1. Ignore Tab 2, but do not delete Tab 2, so that other calculations in the spreadsheet will be not be disrupted). If completing Tab 1, see the chart at the bottom of Tab 1 to obtain the temporary cap and displaced FTE counts to report on the appropriate cost report lines, either before the rolling average or after the rolling average. Click on cells C47 and C49 of Tab 1, and then click on the drop-down arrow to the right to switch the chart between Form 2552-96 and Form 2552-10. (Choosing either 2552-96 or 2552-10 will also change references to cost report lines in Tab 1, cells C15, H15, J34, and J40). If Tab 1 is not completed, use the tables called COST REPORT ENTRIES on the bottom of Tab 4 to assist in reporting the section 5506 adjustments on the cost report.

2. Identification of the Displaced FTE Residents (for hospitals completing Tabs 1 and 2)

a. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital(s) that closed under Round 1 (manual input into Tab 2, cell L39).

b. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital that closed under Round 2 (manual input Tab 2, cell L40).

c. Determine the total unweighted allopathic and osteopathic displaced FTEs training in this cost reporting period from Round 1 and Round 2 and also from program or hospital closures *not* associated with Round 1 or Round 2 (first you have to manually enter the amount into Tab 1, cell D19, and then it will automatically input into Tab 2, cell L42. Note: Tab 2, cell L42 and Tab 1, cell D19 must equal each other.)

d. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period from program or hospital closures not associated with Round 1 or Round 2 (automatic input into Tab 2, cell L41).

3. Determination of FTE Caps and Counts (for hospitals completing Tab 1)

a. Determine the direct GME adjusted FTE cap, including the section 5506 cap increase(s) from *any* round. This amount is the hospital's adjusted FTE cap inclusive of all section 5506 cap awards effective through this applicable cost reporting period, reported on worksheet E-3, Part IV, line 3.04 of Form CMS 2552-96 and on worksheet E-4, line 5 of Form CMS 2552-10 (manual input into Tab 1, cell D14).

b. Determine the current year unweighted allopathic and osteopathic FTE count *without* displaced FTE residents (manual input into Tab 1, cell D17).

c. Determine the current year unweighted allopathic and osteopathic FTE count, *including* the unweighted displaced FTE residents (automatic input into Tab 1, cell D21)

d. Of the total unweighted displaced FTEs from 2.c., determine the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average. If the total count from 3.c. is greater than the adjusted cap from 3.a., then the hospital might be eligible for a temporary cap adjustment because the hospital is in excess of its cap (automatic input into Tab 1, cell D24). It may be that all of the displaced FTEs are in excess of the adjusted cap from 3.a., or only a portion of the displaced FTEs cause the hospital to exceed the adjusted cap from 3.a. Tab 1, cell D26 (automatic input) is the amount of displaced FTEs that are not over the cap. If this amount is greater than zero, then that is the portion of displaced FTEs that is covered by the FTE cap and *for this portion of displaced FTEs*, no temporary cap adjustment to or exemption from the rolling average is necessary. If this amount is less than or equal to zero, then all of the hospital's FTEs, including displaced FTEs, are in excess of the cap, and a temporary adjustment is necessary.

e. The portion of displaced FTEs in excess of the FTE cap is the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average (automatic input into Tab 1, cell D28 and automatic input into Tab 2, cell L43). However, the actual amount of temporary cap adjustment may ultimately be less than this potential amount.

4. Temporary Adjustment Calculation (for hospitals completing Tabs 1 and 2)

If the hospital is training any displaced FTEs not associated with Round 1 or Round 2, first ensure that a temporary cap adjustment is provided for these displaced FTEs.

a. Take the lesser of the potential for a temporary cap adjustment from 3.e. or the displaced FTE count of closures not associated with either Round 1 or Round 2 from 2.d. This is the temporary cap add-on for displaced FTEs not associated with either Round 1 or Round 2 for this cost reporting period (automatic input into Tab 2, cell L45).

b. If, after assigning the temporary cap adjustment for displaced FTEs not associated with Round 1 or Round 2 under 4.a., there is anything remaining from the potential available for a temporary cap add-on from 3.e., then determine if the hospital may also receive a temporary cap add-on for displaced FTEs associated with Round 1. This step offsets the number of displaced FTEs associated with Round 1 (2.a.) from the Round 1 section 5506 award effective in this cost reporting period (1.a.). If a hospital's cumulative section 5506 Round 1 award effective in this cost reporting period is greater than or equal to the number of displaced FTE

residents associated with Round 1, then the Round 1 section 5506 award will “cancel” any temporary cap adjustment associated with Round 1 displaced FTEs. Only if the amount of Round 1 displaced FTEs exceeds the Round 1 section 5506 award will some amount of temporary cap adjustment be provided for the Round 1 displaced FTEs. Specifically, take the lower of (3.e. – 4.a.) or (2.a. – 1.a.) (NOT absolute value). The result is the amount of temporary cap adjustment, if any, that will be provided in this cost reporting period for Round 1 displaced FTEs (automatic input into Tab 2, cell L46).

c. Next, determine if some temporary cap adjustment will be provided for displaced FTEs associated with Round 2. If, after assigning a temporary cap adjustment to displaced FTEs not associated with Round 1 or Round 2, and assigning a temporary cap adjustment to Round 1 displaced FTEs, determine if there is anything remaining from the potential available (3.e.) to provide a temporary cap adjustment for Round 2 displaced FTEs. This step offsets the number of displaced FTEs associated with Round 2 (2.b.) from the Round 2 section 5506 award effective in this cost reporting period (1.b.). If a hospital’s cumulative section 5506 Round 2 award effective in this cost reporting period is greater than or equal to the number of displaced FTE residents associated with Round 2, then the Round 2 section 5506 award will “cancel” any temporary cap adjustment associated with Round 2 displaced FTEs. Only if the amount of Round 2 displaced FTEs exceeds the Round 2 section 5506 award will some amount of temporary cap adjustment be provided for the Round 2 displaced FTEs. Specifically, take the lower of (3.e. - 4.a. - 4.b.) or (2.b. - 1.b.) (NOT absolute value). The result is the amount of temporary adjustment, if any, that will be provided in this cost reporting period for Round 2 displaced FTEs (automatic input into Tab 2, cell L47).

d. Add 4.a., 4.b., and 4.c. This sum is the *unweighted direct GME* portion of the displaced FTEs that is exempt from the rolling average (automatic input into Tab 2, cell L48, and Tab 1, cell D29). The remaining portion of the displaced FTEs is reported prior to the rolling average in the current year total allopathic and osteopathic unweighted FTE count (automatic input into Tab 1, cell E54).

5. Weighted FTE Count Calculation (for hospitals completing Tab 1)

Convert unweighted FTE counts to weighted FTE counts and determine a weighted portion to be added after the primary care & OB/GYN rolling average and the weighted portion to be added after non-primary care rolling average:

a. Determine the ratio of the unweighted temporary cap adjustment to the total displaced FTEs (automatic input into Tab 1, cell D30).

b. Determine the current year weighted primary care and OB/GYN displaced FTEs (manual input into Tab 1, cell D32).

c. Determine the current year weighted non-primary care displaced FTEs (manual input into Tab 1, cell D34).

d. Determine the weighted temporary cap adjustment/amount to be added to the primary care & OB/GYN rolling average (multiply the ratio in 5.a. by the weighted primary care & OB/GYN displaced FTEs in 5.b.) (automatic input into Tab 1, cell D36)

e. Determine the weighted temporary cap adjustment/amount to be added to nonprimary care rolling average (multiply the ratio in 5.a. by the weighted non-primary care displaced FTEs in 5.c.) (Tab 1, cell D38).

The remaining portion of the weighted displaced FTEs is reported prior to the rolling average in the current year total allopathic and osteopathic unweighted FTE count, and in the weighted primary care & OB/GYN and non-primary care FTE counts. Complete Tab 1, cells D41 and D44, entering the current year allopathic and osteopathic weighted primary care/OB/GYN and nonprimary care FTEs, respectively, including

displaced FTEs. See the chart at the bottom of Tab 1 to obtain the FTE counts to report on the appropriate cost report lines, either before the rolling average or after the rolling average. Click on cells C47 and C49 of Tab 1, and then click on the drop-down arrow to the right to switch the chart between Form 2552-96 and Form 2552-10. (Choosing either 2552-96 or 2552-10 will also change references to cost report lines in Tab 1, cells C15, H15, J34, and J40).

IV. EXAMPLE I –Hospital has displaced FTEs under §413.79(h), and received section 5506 awards under Round 1, Round 2, and Round 4

Following is an example illustrating how the amount of FTEs to be reported after the rolling average should be determined and reported on the cost report:

Hospital X, provider number 00-000, has a 12/31 FYE and the Medicare contractor is working on amending the 12/31/14 cost report.

Hospital X has the following relevant FTE counts (you will need this information to complete the example):

- a. IME and direct GME unweighted allopathic and osteopathic displaced FTE resident count for residents relating to closed hospitals in Round 1 of section 5506 = 0
- b. IME and direct GME unweighted allopathic and osteopathic displaced FTE resident count for residents relating to closed hospitals in Round 2 of section 5506 = 1.00
- c. Unweighted allopathic and osteopathic displaced FTE resident count (not associated with Round 1 or Round 2, but from another hospital’s closed program) = 2.00
- d. Unweighted allopathic and osteopathic displaced FTE resident count (not associated with Round 1 or Round 2, but from the closed Peninsula Hospital) = 1.00
- e. IME and direct GME total unweighted displaced FTE count = 0.00 + 1.00 + 2.00 + 1.00 = 4.00.
- f. IME and direct GME adjusted cap, including the Rounds 1, 2, and 4 section 5506 add-ons in FYE 12/31/14 = 100.00.
- g. IME and direct GME unweighted allopathic and osteopathic FTE count *without* displaced FTE residents = 98.00.
- h. Direct GME weighted displaced FTEs in primary care and OB/GYN = 2.00.
- i. Direct GME weighted displaced FTEs in non-primary care = 1.00.
- j. Direct GME weighted primary care and OB/GYN audited FTE residents including displaced FTEs = 45.00.
- k. Direct GME weighted non-primary care audited FTE residents including displaced FTEs (excluding dental and podiatry) = 38.00.
- l. Prior year allowable IME FTEs = 100.00
- m. Prior year available beds = 300.00.

Hospital X received the following slots and effective dates under Round 1:

DGME

Effective 6/16/08:	7.00	
Effective 7/1/08:	1.75	
Effective date for cost reports beginning after 6/16/08:		2.60
Effective 7/1/09:	1.55	
Effective 7/1/10:	17.02	
Effective 7/10/10:	3.00	
Effective date for cost reports beginning after 7/10/10:		1.14
Effective 7/1/11:	5.43	

IME

Effective 7/1/08:	1.75	
Effective date for cost reports beginning after 6/16/08:		1.07
Effective 7/1/09:	1.70	
Effective 7/1/10:	21.12	

Effective 7/10/10: 3.00
Effective date for cost reports beginning after 7/10/10: 0.43
Effective 7/1/11: 7.02

Hospital X received the following slots and effective dates under Round 2:

DGME

Effective date for cost reports beginning after 10/31/10: 1.00
Effective 7/1/14: 1.99

IME

Effective date for cost reports beginning after 10/31/10: 1.00
Effective 7/1/14: 1.99

Hospital X received the following slots and effective dates under Round 4:

DGME

Effective 7/1/14: 2.00

IME

Effective 7/1/14: 2.00

Enter into Tab 3, cells B1, B2, B3, and B4, the provider's name, provider number, fiscal year begin (FYB) date, and fiscal year end (FYE) date, respectively. FYB is 01/01/14 and FYE is 12/31/14.

Enter into Tab 3, columns B through L, the effective dates and the corresponding amount of slots awarded. Round 1 effective dates and slots begin on row 22, and Round 2 effective dates and slots begin on row 63. For DGME, enter into Tab3, column B, the effective dates that say, "Effective date for cost reports beginning after mm/dd/yyyy", and enter the corresponding slots into column C. If the effective date is just "Effective mm/dd/yyyy," then enter into Tab3, column E the effective date, and the corresponding slots in column F. For IME, enter into Tab3, column H, the effective dates that say, "Effective date for cost reports beginning after mm/dd/yyyy," and enter the corresponding slots into column I. If the effective date is just, "Effective mm/dd/yyyy," then enter into Tab3, column K the effective date, and the corresponding slots into column L. For example, for IME Round 1, enter into Tab3 cell K22 "7/1/08," and enter into cell L22 "1.75." Then enter into cell H22 "6/16/08," and enter into cell I22 "1.07." Continue to enter the rest of the Round 1 and the Round 2 effective dates and slots in this manner.

Note that in columns N through R, the actual amount of each cap award that is effective during FYE 12/31/14 is automatically calculated, and prorating for slots effective 7/1/14 also occurs automatically. Also note that the total cumulative slots effective during FYE 12/31/14 are automatically calculated for DGME, Round 1, in cell O54 (should say 39.49), and Round 2, in cell O95 (should say 2.00), and for IME, Round 1, cell R55 (should say 36.09), and Round 2, in cell R96 (should say 2.00).

The detailed effective date and award information from Tab 3 must be manually transferred to Tab 4 in summary form. Tab 4 lists in chronological order the applicable round and the cumulative section 5506 cap award effective during prior and current cost reporting periods. Cells G14 and G31 on Tab4 should say "3" – the number of award rounds applicable to this cost reporting period. Follow the instructions on Tab 4.

For DGME, enter 1 into cell B19, and enter 39.49 into cell C19 (note that 39.49 comes from Tab 3, cell O54). Enter 2 into cell B20, and enter 2.00 into cell C20 (note that 2.00 comes from Tab 3, cell O95). Enter 4 into cell B21, and enter 1.01 into cell C21 (from Tab 3, cell O177).

For IME, enter 1 into cell B36, and enter 36.09 into cell C36 (note that 36.09 comes from Tab 3, cell R55). Enter 2 into cell B37, and enter 2.00 into cell C37 (note that 2.00 comes from Tab 3, cell R96). Enter 4 into cell B38, and enter 1.01 into cell C38 (from Tab 3, cell R178).

Cell H29 should say 42.50, the combined Round 1, Round 2, and Round 4 DGME cap increase, and cell H46 should say 39.10, the combined Round 1, Round 2, and Round 4 IME cap increase. At the bottom of Tab 4, there is a chart listing the lines on the cost report where the section 5506 cap awards are reported, and the amount reported on each line. Click on cell D49 to access the down arrow to toggle between cost report Form 2552-96 and Form 2552-10. Since the current cost report in this example is FYE 12/31/14, choose Form 2552-10.

Proceed to complete Tabs 1 and 2.

Enter into Tab 1, cells B1, B2, B3, and B4, the provider's name, provider number, fiscal year begin (FYB) date, and fiscal year end (FYE) date, respectively. FYB is 01/01/14 and FYE is 12/31/14.

IME

1. Section 5506 Cap Calculation

a. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 1. Since Tabs 3 and 4 are completed, the cumulative section 5506 cap amount effective in this cost reporting period for Round 1 will automatically populate Tab 2, cell L21 = 36.09.

b. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 2. Since Tabs 3 and 4 are completed, the cumulative section 5506 cap amount effective in this cost reporting period for Round 2 will automatically populate Tab 2, cell L22 = 2.00.

2. Identification of the Displaced FTE Residents

a. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital(s) that closed under Round 1 (manual input into Tab 2, cell L24=0.00).

b. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital that closed under Round 2 (manual input into Tab 2, cell L25 = 1.00).

c. Determine the total unweighted allopathic and osteopathic displaced FTEs training in this cost reporting period (First manual input into Tab 1, cell I19 = 4.00, and then automatic input into Tab 2, cell L27 = 4.00.)

d. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period from program or hospital closures not associated with Round 1 or Round 2 (automatic input into Tab 2, cell L26=3.00).

3. Determination of FTE Caps and Counts

a. Determine the IME adjusted FTE cap, including the total section 5506 cap increase(s) effective in this cost reporting period, FYE 12/31/14. This amount is reported on worksheet E, Part A, line 9 of Form CMS 2552-10 (manual input into Tab 1, cell I14 = 100.00).

b. Determine the current year unweighted allopathic and osteopathic FTE count *without* displaced FTE residents (manual input into Tab 1, cell I17 = 98.00).

c. Determine the current year unweighted allopathic and osteopathic FTE count, *including* the unweighted displaced FTE residents (automatic input into Tab 1, cell I21= 102.00)

d. Of the total unweighted displaced FTEs from 2.c., determine the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average. If the total count from 3.c. (102.00) is greater than the adjusted cap from 3.a. (100.00), then the hospital might be eligible for a temporary cap adjustment because the hospital is in excess of its cap (automatic input into Tab 1, cell I24, should say 2.00). It may be that all of the displaced FTEs are in excess of the adjusted cap from 3.a., or only a portion of the displaced FTEs cause the hospital to exceed the adjusted cap from 3.a. Tab 1, cell I26 (automatic input, should say 2.00) is the amount of displaced FTEs that are not over the cap. This means that of the 4 total displaced FTEs, 2.00 are over the cap, and potentially may be exempt from the rolling average. However, 2.00 displaced FTEs are covered by the FTE cap (cell I26), and *for this portion of FTEs*, no temporary cap adjustment to the rolling average is necessary.

e. The portion of displaced FTEs in excess of the FTE cap is the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average (automatic input into Tab 1, cell I28 and automatic input into Tab 2, cell L28; should say 2.00). However, the actual amount of temporary cap adjustment may ultimately be less than this potential amount of 2.00.

4. Temporary Adjustment Calculation

If the hospital is training any displaced FTEs not associated with Round 1 or Round 2, first ensure that a temporary cap adjustment is provided for these displaced FTEs.

a. Take the lesser of the potential for a temporary cap adjustment from 3.e. (2.00) or the displaced FTE count of closures not associated with either Round 1 or Round 2 from 2.d. (3.00). This is the temporary cap add-on for displaced FTEs not associated with either Round 1 or Round 2 for this cost reporting period (automatic input into Tab 2, cell L30; should say 2.00).

b. If, after assigning the temporary cap adjustment for displaced FTEs not associated with Round 1 or Round 2 under 4.a., there is anything remaining from the potential available for a temporary cap add-on from 3.e., then determine if the hospital may also receive a temporary cap add-on for displaced FTEs associated with Round 1. This step offsets the number of displaced FTEs associated with Round 1. However, in this FYE 12/31/14, Hospital X is not training any displaced FTE residents associated with closed hospitals from Round 1 (Tab 2, cell L24 and cell L31 are 0.00). Proceed to step 4.c.

c. Next, determine if some temporary cap adjustment will be provided for displaced FTEs associated with Round 2. If, after assigning a temporary cap adjustment to displaced FTEs not associated with Round 1 or Round 2, and assigning a temporary cap adjustment to Round 1 displaced FTEs, determine if there is anything remaining from the potential available (3.e.) to provide a temporary cap adjustment for Round 2 displaced FTEs. However, since all of the potential for a temporary cap adjustment (Tab 1, cell I28, 2.00, step 3.e.) was already assigned under step 4.a. as a temporary cap adjustment for displaced FTE residents *not* associated with Round 1 or Round 2, there are no longer any cap slots available from which to provide a temporary cap adjustment for the 1.0 FTE associated with the closed hospital for Round 2. (Tab 2, cell L32 is 0.00). Proceed to step 4.d.

d. Add 4.a., 4.b., and 4.c. ($2.00 + 0 + 0 = 2.00$). This sum is the portion of the displaced FTEs that is added after the rolling average to the numerator of the current year IRB ratio (automatic input into Tab 2, cell L33, and Tab 1, cell I29 = 2.00). The remaining portion of the displaced FTEs is reported prior to the rolling average in the current year total allopathic and osteopathic unweighted FTE count (automatic input into Tab 1, cell E59 = 100.00). Note that $2.00 + 100.00 = 102.00$, the current year total unweighted allopathic and osteopathic FTEs including displaced FTEs in Tab 1, cell I21. All of the hospital's 102 FTEs are accounted for.

To compute the prior year IRB ratio, complete cells I34 through I41 on Tab 1. Using the FTE information provided about Hospital X at the beginning of this example, manually input 100.00 into cell I34, 0 into cell I35, and 0 into cell I37. Cell I38 should automatically calculate 2.00 FTEs as the displaced FTEs to add to the numerator of the prior year IRB ratio, and cell I39 should automatically calculate 102.00 as the prior

year numerator. Next, manually input 300 beds into cell I40, and the revised IRB ratio of 0.340000 should automatically calculate in cell I41.

See the chart at the bottom of Tab 1 to obtain the FTE counts to report on the appropriate cost report lines, either before the rolling average or after the rolling average. Click on cells C47 and C49 of Tab 1, and then click on the drop-down arrow to the right to switch the chart between Form 2552-96 and Form 2552-10. Choose Form 2552-10 for the current cost report because the FYE is 12/31/14, and choose Form 2552-10 as the prior year cost report because Form 2552-10 is the form to use for FYE 12/31/13.

DIRECT GME

1. Section 5506 Cap Calculation

a. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 1. Since Tabs 3 and 4 are completed, the cumulative section 5506 cap amount effective in this cost reporting period for Round 1 will automatically populate Tab2, cell L36 = 39.49.

b. Determine the cumulative section 5506 cap amount effective in this cost reporting period for Round 2. Since Tabs 3 and 4 are completed, the cumulative section 5506 cap amount effective in this cost reporting period for Round 2 will automatically populate Tab2, cell L22 Tab2, cell L37 = 2.00.

2. Identification of the Displaced FTE Residents

a. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital(s) that closed under Round 1 (manual input into Tab 2, cell L39 = 0.00).

b. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period associated with the hospital that closed under Round 2 (manual input Tab 2, cell L40 = 1.00).

c. Determine the total unweighted allopathic and osteopathic displaced FTEs training in this cost reporting period (first manually input into Tab 1, cell D19 = 4.00, and then automatic input into Tab 2, cell L42 = 4.00.)

d. Determine the unweighted number of allopathic and osteopathic displaced FTEs training in this cost reporting period from program or hospital closures not associated with Round 1 or Round 2 (automatic input into Tab 2, cell L41 = 3.00).

3. Determination of FTE Caps and Counts

a. Determine the direct GME adjusted FTE cap, including the total section 5506 cap increase(s) effective for this cost reporting period FYE 12/31/14. This amount is reported on worksheet E-4, line 5 of Form CMS 2552-10 (manual input into Tab 1, cell D14 = 100.00).

b. Determine the current year unweighted allopathic and osteopathic FTE count *without* displaced FTE residents (manual input into Tab 1, cell D17 = 98.00).

c. Determine the current year unweighted allopathic and osteopathic FTE count, *including* the unweighted displaced FTE residents (automatic input into Tab 1, cell D21 = 102.00)

d. Of the total unweighted displaced FTEs from 2.c., determine the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average. If the total count from 3.c. (102.00) is greater than the adjusted cap from 3.a. (100.00), then the hospital might be eligible for a temporary cap adjustment because the hospital is in excess of its cap (automatic input into Tab 1, cell D24 =

2.00). It may be that all of the displaced FTEs are in excess of the adjusted cap from 3.a., or only a portion of the displaced FTEs cause the hospital to exceed the adjusted cap from 3.a. Tab 1, cell D26 (automatic input) is the amount of displaced FTEs that are not over the cap (should say 2.00). This means that of the 4 total displaced FTEs, 2.00 are over the cap, and potentially may be exempt from the rolling average. However, 2.00 displaced FTEs are covered by the FTE cap (cell D26), and *for this portion of FTEs*, no temporary cap adjustment to the rolling average is necessary.

e. The portion of displaced FTEs in excess of the FTE cap is the potential amount for which the hospital might qualify for a temporary cap adjustment/exemption from the rolling average (automatic input into Tab 1, cell D28 and automatic input into Tab 2, cell L43 should say 2.00). However, the actual amount of temporary cap adjustment may ultimately be less than this potential amount of 2.00.

4. Temporary Adjustment Calculation

If the hospital is training any displaced FTEs not associated with Round 1 or Round 2, first ensure that a temporary cap adjustment is provided for these displaced FTEs.

a. Take the lesser of the potential for a temporary cap adjustment from 3.e. (2.00) or the displaced FTE count of closures not associated with either Round 1 or Round 2 from 2.d. (3.00). This is the temporary cap add-on for displaced FTEs not associated with either Round 1 or Round 2 for this cost reporting period (automatic input into Tab 2, cell L45, should say 2.00).

b. If, after assigning the temporary cap adjustment for displaced FTEs not associated with Round 1 or Round 2 under 4.a., there is anything remaining from the potential available for a temporary cap add-on from 3.e., then determine if the hospital may also receive a temporary cap add-on for displaced FTEs associated with Round 1. However, in this FYE 12/31/14, Hospital X is not training any displaced FTE residents associated with closed hospitals from Round 1 (Tab 2, cell L39 and cell L46 are 0.00). Proceed to step 4.c.

c. Next, determine if some temporary cap adjustment will be provided for displaced FTEs associated with Round 2. If, after assigning a temporary cap adjustment to displaced FTEs not associated with Round 1 or Round 2, and assigning a temporary cap adjustment to Round 1 displaced FTEs, determine if there is anything remaining from the potential available (3.e.) to provide a temporary cap adjustment for Round 2 displaced FTEs. However, since all of the potential for a temporary cap adjustment (Tab 1, cell D28, 2.00, step 3.e.) was already assigned under step 4.a. as a temporary cap adjustment for displaced FTE residents *not* associated with Round 1 or Round 2, there are no longer any cap slots available from which to provide a temporary cap adjustment for the 1.0 FTE associated with the closed hospital for Round 2. (Tab 2, cell L47 is 0.00). Proceed to step 4.d.

d. Add 4.a., 4.b., and 4.c. ($2.00 + 0.00 + 0.00 = 2.00$). This sum is the *unweighted direct GME* portion of the displaced FTEs that is exempt from the rolling average (automatic input into Tab 2, cell L48, and Tab 1, cell D29 should say 2.00). The remaining portion of the displaced FTEs is reported prior to the rolling average in the current year total allopathic and osteopathic unweighted FTE count (automatic input into Tab 1, cell E54 should say 100.00). Note that $2.00 + 100.00 = 102.00$, the current year total unweighted allopathic and osteopathic FTEs including displaced FTEs in Tab 1, cell D21. All of the hospital's 102 FTEs are accounted for.

5. Calculation of Weighted FTE Counts

Convert unweighted FTE counts to weighted FTE counts and determine a weighted portion to be added after the primary care & OB/GYN rolling average and the weighted portion to be added after nonprimary care rolling average:

a. Determine the ratio of the unweighted temporary cap adjustment to the total displaced FTEs (automatic input into Tab 1, cell D30 should say 0.50).

- b. Determine the current year weighted primary care and OB/GYN displaced FTEs (manual input into Tab 1, cell D32 = 2.00). (See information about Hospital X at the beginning of this example).
- c. Determine the current year weighted non-primary care displaced FTEs (manual input into Tab 1, cell D34 = 1.00). (See information about Hospital X at the beginning of this example).
- d. Determine the weighted temporary cap adjustment/amount to be added to the primary care & OB/GYN rolling average (multiply the ratio in 5.a. by the weighted primary care & OB/GYN displaced FTEs in 5.b. = 0.50×2.00 , automatic input into Tab 1, cell D36 = 1.00)
- e. Determine the weighted temporary cap adjustment/amount to be added to nonprimary care rolling average (multiply the ratio in 5.a. by the weighted non-primary care displaced FTEs in 5.c., 0.50×1.00 , automatic input into Tab 1, cell D38 = 0.50).

The remaining portion of the weighted displaced FTEs is reported prior to the rolling average in the current year total allopathic and osteopathic unweighted FTE count, and in the weighted primary care & OB/GYN and nonprimary care FTE counts. Using the information about Hospital X provided at the beginning of this example, complete Tab 1, cells D41 and D44, entering the current year allopathic and osteopathic weighted primary care/OB/GYN and nonprimary care FTEs, respectively, including displaced FTEs. (D41 = 45.00 and D44 = 38.00).

See the chart at the bottom of Tab 1 to obtain the FTE counts to report on the appropriate cost report lines, either before the rolling average or after the rolling average. Click on cells C47 and C49 of Tab 1, and then click on the drop-down arrow to the right to switch the chart between Form 2552-96 and Form 2552-10. Choose Form 2552-10 for the current cost report because the FYE is 12/31/14, and choose Form 2552-10 as the prior year cost report because Form 2552-10 is the form to use for FYE 12/31/13.

EXAMPLE II –Hospital Z has no displaced FTEs (OR Hospital Z did not request a temporary cap adjustment under 42 CFR 413.79(h) for displaced FTEs), and Hospital Z received a section 5506 award under Round 3

Since Hospital Z, provider number 00-0001, did not receive any section 5506 awards under Round 1 or Round 2, nor is Hospital Z receiving a temporary cap adjustment for displaced FTE residents, Hospital Z must only complete Tabs 3 and 4 of CR CR 8633section 5506 Temp Adj Calc.xlsx.

Hospital Z has a 6/30 FYE and the Medicare contractor is working on amending the 6/30/12 cost report.

Hospital Z received the following slots and effective dates under Round 3 (total DGME award = 10.00 and total IME award = 10.00):

DGME

Effective 1/5/12: 8.00
 Effective 1/30/13: 2.00

IME

Effective 1/5/12: 8.00
 Effective 1/30/13: 2.00

Enter into Tab 3, cells B1, B2, B3, and B4, the provider’s name, provider number, fiscal year begin (FYB) date, and fiscal year end (FYE) date, respectively. FYB is 7/1/11 and FYE is 6/30/12.

Enter into Tab 3, columns B through L, the effective dates and the corresponding amount of slots awarded. Scroll down to row 104; Entries for Round 3 effective dates and slots begin on row 104. Since the effective

date is just “Effective mm/dd/yyyy,” for DGME, then enter into Tab3, column E, cell E104, the effective date of 01/05/2012, and the corresponding slots in column F, cell F104, 8.00. For IME, since the effective date is just, “Effective mm/dd/yyyy,” then enter into Tab 3, column K, cell K104, the effective date of 01/05/2012, and the corresponding slots into column L, cell L104, 8.00. Continue to enter the rest of the Round 3 effective dates and slots in this manner. That is, for DGME, enter into Tab 3, column E, cell E105, the effective date of 01/30/2013, and the corresponding slots in column F, cell F105, 2.00. For IME, since the effective date is just, “Effective mm/dd/yyyy,” then enter into Tab3, column K, cell K105, the effective date of 01/30/2013, and the corresponding slots into column L, cell L105, 2.00.

Note that in columns N through R, the actual amount of each cap award that is effective during FYE 6/30/12 is automatically calculated, and prorating for the 8.00 slots effective 1/5/12 also occurs automatically (cells O104 and R104). Also note that the total cumulative slots effective during FYE 6/30/12 are automatically calculated for DGME, Round 3, in cell O136 (should say 3.89), and for IME, Round 3, cell R137 (should say 3.89).

The detailed effective date and award information from Tab 3 must be manually transferred to Tab 4 in summary form. Tab 4 lists in chronological order the applicable round and the cumulative section 5506 cap award effective during prior and current cost reporting periods. Cells G14 and G31 on Tab 4 should say “1” – the number of award rounds applicable to this cost reporting period. Follow the instructions on Tab 4.

For DGME, enter 3 into cell B19, and enter 3.89 into cell C19 (note that 3.89 comes from Tab 3, cell O136).

For IME, enter 3 into cell B36, and enter 3.89 into cell C36 (note that 3.89 comes from Tab 3, cell R137).

Cell H29 should say 3.89, the Round 3 DGME cap increase effective for FYE 6/30/12, and cell H46 should say 3.89, the Round 3 IME cap increase effective for FYE 6/30/12. At the bottom of Tab 4, there is a chart listing the lines on the cost report where the section 5506 cap awards are reported, and the amount reported on each line. Click on cell D49 to access the down arrow to toggle between cost report Form 2552-96 and Form 2552-10. Since the current cost report in this example is FYE 6/30/12, choose Form 2552-10.

V. Cost Report Process - Steps to Report the IME and Direct GME Section 5506 FTE Resident Cap Increase

1. Determine if the cost report was filed on CMS Form 2552-96 or CMS Form 2552-10. If it was filed on CMS Form 2552-10, then skip to step 4.
2. If the Form 2552-96 cost report has been settled as of the implementation date of this CR, the contractor shall reopen the cost report for purposes of including the section 5506 direct GME and/or IME cap increase(s) applicable to this cost reporting period. Contractors shall process the reopening regardless of their reopening threshold amount. Proceed to step 3.a.

If the Form 2552-96 cost report has NOT been settled, and the desk review/audit has not been completed as of the date of this CR, when the contractor performs the desk review/audit for this cost report, the contractor shall proceed to step 3.a. and incorporate the applicable steps in this CR into the desk review.

If the Form 2552-96 cost report has NOT been settled and the desk review/audit has been completed as of the date of the CR, the contractor shall proceed to step 3.a. and complete the applicable steps in this CR before settling the cost report.

3. For Form 2552-96 Cost Reports:
 - a. Report the amount of the section 5506 cap increase for IME and/or direct GME respectively that *is effective during the cost report that you are amending* on worksheet S-3, Part I, line 17. Use column 7 for the IME cap increase and column 8 for the direct GME cap increase. (Normally line 17 is for

“Other Long Term Care Facilities,” but we are adopting this line and its columns for special reporting of the section 5506 cap increases on the Form 2552-96 cost reports, and it will serve as an indicator as to whether the hospital received a section 5506 cap increase in this cost reporting period). If you complete Tab3 and Tab4 of the CR 8633 Section 5506 Temp Adj Calc.xlsx, then the chart called Cost Report Entries at the bottom of Tab4 will automatically calculate the amounts to be entered on worksheet S-3, Part I, line 17. Proceed to step 3.b.

- b. IME: On worksheet E, Part A, line 3.06, enter the amount of the section 5506 cap increase applicable to this cost reporting period. (Normally line 3.06 is used to report an adjustment to the cap due to Medicare GME affiliation agreements, but we are adopting it for purposes of recalculating the hospital’s allowable FTE count and IME payment under section 5506. However, if a hospital is also a member of a Medicare GME affiliation group during this cost reporting period, the positive or negative adjustment due to that Medicare GME affiliation agreement would still be reported on line 3.06, as usual, so that the section 5506 cap and the affiliations adjustment would be added together). If the effective date of the cap increase is not the same as the fiscal year begin date, then prorate the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period). Complete Tab3 and Tab4 of the CR 8633 Section 5506 Temp Adj Calc.xlsx, and the chart called Cost Report Entries at the bottom of Tab4 will automatically calculate the amount to be entered on worksheet E, Part A, line 3.06. (Note that this calculated amount for line 3.06 does *not* include any adjustments for affiliation agreements).

Proceed through lines 3.07 through 3.24 on worksheet E, Part A, to recalculate the hospital’s IME payment on that cost report. For hospitals that have received temporary adjustments under 42 CFR 413.79(h) for displaced residents *and* that received section 5506 cap awards under Round 1 or Round 2, complete Tab1 and Tab2 of the CR 8633 Section 5506 Temp Adj Calc.xlsx, and the chart called Cost Report Entries at the bottom of Tab1 will automatically calculate the amounts to be entered on worksheet E, Part A. Refer to section II. below for detailed instructions on completing CR 8633 Section 5506 Temp Adj Calc.xlsx and worksheet E, Part A.

- c. Direct GME: On worksheet E-3, Part IV, line 3.03, enter the amount of the section 5506 cap increase applicable to this cost reporting period. (Normally line 3.03 is used to report an adjustment to the cap due to Medicare GME affiliation agreements, but we are adopting it for purposes of recalculating the hospital’s allowable FTE count and direct GME payment under section 5506. However, if a hospital is also a member of a Medicare GME affiliation group during this cost reporting period, the positive or negative adjustment due to that Medicare GME affiliation agreement would still be reported on line 3.03, as usual, so that the section 5506 cap and the affiliations adjustment would be added together). If the effective date of the cap increase is not the same as the fiscal year begin date, then prorate the cap increase accordingly. (Prorate the cap increase amount by multiplying it by the ratio of the number of days from the effective date of the cap increase to the end of the cost reporting period to the total number of days in the cost reporting period.) Complete Tab3 and Tab4 of the CR 8633 Section 5506 Temp Adj Calc.xlsx, and the chart called Cost Report Entries at the bottom of Tab4 will automatically calculate the amount to be entered on worksheet E-3, Part IV, line 3.03. (Note that this calculated amount for line 3.03 does *not* include any adjustments for affiliation agreements).

Proceed through lines 3.04 through 6.08 on worksheet E-3, Part IV, to recalculate the hospital’s direct GME payment on that cost report. For hospitals that have received temporary adjustments under 42 CFR 413.79(h) for displaced residents *and* that received section 5506 cap awards under Round 1 or Round 2, complete Tab1 and Tab2 of CR 8633 Section 5506 Temp Adj Calc.xlsx, and the chart called Cost Report Entries at the bottom of Tab1 will automatically calculate the amounts to be entered on worksheet E-3, Part IV. Refer to section II. below for detailed instructions on completing CR 8633 Section 5506 Temp Adj Calc.xlsx and worksheet E-3, Part IV on the CMS Form 2552-96 and the worksheet E-4 on the CMS Form 2552-10.

4. If the Form 2552-10 cost report has been settled as of the date of the CR, the contractor shall reopen the cost report for purposes of including the section 5506 direct GME and/or IME cap increase(s) applicable to this cost reporting period. Contractors shall process the reopening regardless of their reopening threshold amount. Proceed to step 4.a.

If the Form 2552-10 cost report has NOT been settled and the desk review/audit has NOT been completed as of the date of the CR, when the contractor performs the desk review/audit for this cost report, the contractor shall proceed to step 4.a. and incorporate the applicable steps in this CR into the desk review.

If the Form 2552-10 cost report has NOT been settled and the desk review/audit has been completed as of the date of the CR, the contractor shall proceed to step 4.a. and complete the applicable steps in this CR before settling the cost report.

For Form 2552-10 Cost Reports:

- a. IME: Report the amount of the section 5506 cap increase for IME on worksheet E, Part A, line 8.02 *applicable to this cost reporting period*, and proceed through the rest of Worksheet E, Part A, making revisions as necessary.

The instructions for IME on worksheet E, Part A, line 8.02 state, “Enter the amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. *Further subscript this line (lines 8.03 through 8.20) as necessary if the hospital receives FTE cap slot awards on more than one occasion under section 5506. Refer to the letter from CMS awarding this hospital the slots under section 5506 to determine the effective date of the cap increase . . .*” The phrase “if the hospital receives FTE cap slot awards on more than one occasion under section 5506” means that a hospital could receive slots from more than one round of section 5506 applications; that is, from Round 1 or Round 2 or Round 3 and/or from future teaching hospital closures. Upon the completion of each round of section 5506 application processes, CMS posts the awards on its website and issues an award letter to each hospital receiving section 5506 slots under that round. The number of times line 8.02 and its subscripts are filled out shall equal the number of times the hospital receives awards on the website and the number of award letters the hospital receives for each respective round. Line 8.02 shall only be subscripted to report slots awarded from *different* rounds of section 5506; that is, from different CMS application processes. Eventually, as the multiple effective dates become effective over multiple cost reporting periods, line 8.02 will reflect the *total* IME section 5506 cap increase the hospital received the first time that it received section 5506 slots, but not necessarily from Round 1. Similarly, line 8.03 will reflect the *total* IME section 5506 cap increase the hospital received under a subsequent round of section 5506. (In other words, if a hospital did not receive slots under Round 1, but did receive slots under Round 2 and Round 3, then line 8.02 would reflect the awards from Round 2, and line 8.03 would reflect the awards from Round 3, and so forth. Each subscript of line 8.02 will eventually reflect the total IME section 5506 cap increase received for each respective round).

- b. Direct GME: Report the amount of the section 5506 cap increase for direct GME on worksheet E-4, line 4.02 *applicable to this cost reporting period*, and proceed through the rest of Worksheet E-4, making revisions as necessary.

The instructions for direct GME on worksheet E-4, line 4.02 state, “Enter the amount of increase if the hospital was awarded FTE cap slots from a closed teaching hospital under section 5506 of ACA. *Further subscript this line (lines 4.03 through 4.20) as necessary if the hospital receives FTE cap slot awards on more than one occasion under section 5506. Refer to the letter from CMS awarding this hospital the slots under section 5506 to determine the effective date of the cap increase . . .*” The phrase “if the hospital receives FTE cap slot awards on more than one occasion under section 5506” means that a hospital could receive slots from more than one round of section 5506 applications; that is, from Round 1 or Round 2 or Round 3 and/or from future teaching hospital closures. Upon the

completion of each round of section 5506 application processes, CMS posts the awards on its website and issues an award letter to each hospital receiving section 5506 slots under that round. The number of times line 4.02 and its subscripts are filled out shall equal the number of times the hospital receives awards on the website and the number of award letters the hospital receives for each respective round. Line 4.02 shall only be subscribed to report slots awarded from *different* rounds of section 5506; that is, from different CMS application processes. Eventually, as the multiple effective dates become effective, line 4.02 will reflect the *total* direct GME section 5506 cap increase the hospital received the first time that it received section 5506 slots, but not necessarily from Round 1. Similarly, line 4.03 will reflect the *total* direct GME section 5506 cap increase the hospital received under a subsequent round of section 5506. (In other words, if a hospital did not receive slots under Round 1, but did receive slots under Round 2 and Round 3, then line 4.02 would reflect the awards from Round 2, and line 4.03 would reflect the awards from Round 3, and so forth. Each subscript of line 4.02 will eventually reflect the total direct GME section 5506 cap increase received for each respective round).

Provider Name
 Provider No.
 FYB
 FYE

Displaced Resident Cost Report Calculation

PURPOSE: To report IME and DGME displaced resident FTEs due to the closure of another teaching hospital and/or program on the Medicare cost report
 Complete Tab1 if the provider has displaced residents but no section 5506 cap awards, OR complete Tab1 if the provider has displaced residents *and* section 5506 award(s)

= Input cell

DGME	
DGME adjusted cap, including ACA 5506 add-on <i>(E-4 line 5)</i>	
CY unwt'd A&O FTEs w/o displaced residents	
CY unwt'd A&O displaced resident FTEs	
CY total unwt'd A&O FTEs <i>(including displaced residents)</i>	0.00
FTEs over the CAP	0.00
Portion of unwt'd displaced FTEs not over the cap <i>(if negative or zero, all displaced FTEs are in excess of cap)</i>	0.00
Potential unwt'd temp. cap adjustment for displaced residents	0.00
Unwt'd temp cap adj for displaced residents	0.00
Ratio of unwt'd temp cap adj to total displaced FTEs	0.00
CY weighted displaced FTEs Prim. Care&OBGYN	
CY weighted displaced FTEs Non Primary Care	
Final temp. cap adj. wght'd displ. FTEs Prim. Care&OBGYN	0.00
Final temp. cap adj. wght'd displ. FTEs Non-Primary Care	0.00
	0.00
CY wght'd primary care and OBGYN FTEs <i>(including displaced residents)</i>	
CY wght'd NonPrim.Care FTEs (excl. dent. & podiatry) <i>(including displaced residents)</i>	

IME	
IME adjusted cap, including ACA 5506 add-on <i>(E Part A line 9)</i>	
CY unwt'd A&O FTEs w/o displaced residents	
CY unwt'd A&O displaced resident FTEs	
CY total unwt'd A&O FTEs <i>(including displaced residents)</i>	0.00
FTEs over the CAP	0.00
Portion of unwt'd displaced FTEs not over the cap <i>(if negative or zero, all displaced FTEs are in excess of cap)</i>	0.00
Potential Temp. cap adjustment for displaced residents	0.00
Total temp. cap adjustment for displaced residents	0.00

Prior Year Resident-to-Bed Ratio:

Prior Year allowable IME FTEs		<i>(PY E part A line 12)</i>
Add on for increase in affiliation FTEs		
Add on for new programs in initial yrs		
Add on for CY displaced residents	0.00	
Prior Year numerator	0.00	
Prior Year available beds		<i>(PY E Part A line 4)</i>
Revised IRB Ratio	0.000000	
<i>formula = (PY FTE+affiliation increase+new programs in initials years + CY add on for displaced residents)/PY Beds</i>		
Override of PY IRB ratio for a cost report w/ Emergency Medicare Affiliation Agreement <i>(should = calculated CY IRB ratio on cost report after updating all other IME data listed below), if N/A leave blank</i>		

CY Cost Reporting Form: 2552-10
(2552-96 or 2552-10) Click on cell C47 to access the down arrow to toggle between 2552-96 and 2552-10.
 Prior Year Cost Reporting Form 2552-10
(2552-96 or 2552-10) Click on cell C49 to access the down arrow to toggle between 2552-96 and 2552-10.

COST REPORT ENTRIES:

W/S	Line	Column	Adjustment
E-4	6	1	0.00
E-4	8	1	0.00
E-4	16	1	0.00
E-4	8	2	0.00
E-4	16	2	0.00
E, part A	10	1	0.00
E, part A	17	1	0.00
E, part A	20	1	0.000000

Regulation 42 CFR Sec. 412.105(f)(1)(v), 413.79(h) & (i) & (m)
Reference CMS Pub 15-2 Sec. 4030.1, 4034

Provider Name
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Displaced Resident Cost Report Calculation

PURPOSE: To calculate the net temporary cap adjustment for displaced residents when there is also a round 1 or round 2 ACA 5506 cap award

Complete this worksheet only IF:

- The provider was training displaced residents from closed hospitals in this cost reporting period
- AND
- A portion of the displaced residents were from closed hospitals that had caps slots redistributed under round 1 or round 2 of ACA 5506
- AND
- The provider received cap awards from round 1 or 2 of ACA 5506 for this cost reporting period
- OTHERWISE
- Leave this schedule blank

1) IME Calculation	
a. Section 5506 cap awards applicable to this cost report from round 1	0.00
b. Section 5506 cap awards applicable to this cost report from round 2	0.00
c. unweighted A&O displaced FTE resident count for residents relating to closed hospitals in round 1 of section 5506	
d. unweighted A&O displaced FTE resident count for residents relating to closed hospitals in round 2 of section 5506	
e. Remaining unweighted A&O displaced FTE resident count (not associated with round 1 or round 2)	0.00
f. Total displaced FTE resident count	0.00
g. Portion of displaced FTE residents potentially eligible for temporary cap adjustment	0.00
h. Priority 1 - Temporary adj. for displaced residents not associated with round 1 or 2 awards	0.00
i. Priority 2 - Temporary adj. for round 1 displaced residents (portion in excess of cap less round 1 section 5506 award)	0.00
j. Priority 3 - Temporary adj. for round 2 displaced residents (portion in excess of cap less round 2 section 5506 award)	0.00
k. Total allowable temporary cap adjustment for displaced residents	0.00
2) DGME Calculation	
a. Section 5506 cap awards applicable to this cost report from round 1	0.00
b. Section 5506 cap awards applicable to this cost report from round 2	0.00
c. unweighted A&O displaced FTE resident count for residents relating to closed hospitals in round 1 of section 5506	
d. unweighted A&O displaced FTE resident count for residents relating to closed hospitals in round 2 of section 5506	
e. Remaining unweighted A&O displaced FTE resident count (not associated with round 1 or round 2)	0.00
f. Total displaced FTE resident count	0.00
g. Portion of displaced FTE residents potentially eligible for temporary cap adjustment	0.00
h. Priority 1 - Temporary adj. for displaced residents not associated with round 1 or 2 awards	0.00
i. Priority 2 - Temporary adj. for round 1 displaced residents (portion in excess of cap less round 1 section 5506 award)	0.00
j. Priority 3 - Temporary adj. for round 2 displaced residents (portion in excess of cap less round 2 section 5506 award)	0.00
k. Unwtd temp cap adj for displaced residents	0.00
l. Determine what portion of step k. should be added to the primary care rolling avg and/or to the non-primary care rolling avg	
m. Weighted portion to be added to the primary care/OB/GYN rolling avg on 2552-96 E-3 Pt IV line 3.22 or 2552-10 E-4 line 16	0.00
n. Weighted portion to be added to the non-primary care rolling avg on 2552-96 E-3 Pt IV line 3.16 or 2552-10 E-4 line 16	0.00
o. Total adjustment to DGME rolling average	0.00

Provider Name
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ACA 5506 IME and DGME FTE Cap Awards

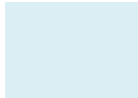
PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 1													
DGME					IME					Detail of Award Applicable to this Cost Reporting Period			
										DGME		IME	
Effective date for Cost Reports					Effective date for Cost Reports					Slots Per CR	Slots Per Effective Date	Slots Per CR	Slots Per Effective Date
Beginning After:	Slots	Effective:	Slots		Beginning After:	Slots	Effective:	Slots		Begin Date	Date	Begin Date	Date
Total DGME slots per this round (sum of Col. C + F)				0.00	Total IME slots per this round (sum of Col. I + L)				0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)					Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)						N/A		

Provider Name
 Provider No.
 FYB
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ACA 5506 IME and DGME FTE Cap Awards

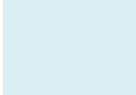
PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 2										
DGME			IME			Detail of Award Applicable to this Cost Reporting Period				
Effective date for Cost Reports		Slots	Effective date for Cost Reports		Slots	DGME		IME		
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Per CR	Per Effective	Per CR	Per Effective	
						Begin Date	Date	Begin Date	Date	
Total DGME slots per this round (sum of Col. C + F)				0.00						
Total IME slots per this round (sum of Col. I + L)				0.00						
Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)							N/A			
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)									N/A	

Provider Name
 Provider No.
 FYB
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet. Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 3											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR Begin Date	Per Effective Date	Per CR Begin Date	Per Effective Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
 Provider No.
 FYB
 FYE



ACA 5506 IME and DGME FTE Cap Awards

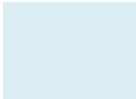
PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 4											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR	Per Effective	Per CR	Per Effective
								Begin Date	Date	Begin Date	Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
 Provider No.
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet. Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 5											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR	Per Effective	Per CR	Per Effective
								Begin Date	Date	Begin Date	Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
 Provider No.
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet. Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 6											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR Begin Date	Per Effective Date	Per CR Begin Date	Per Effective Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
Provider No.
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 7											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR Begin Date	Per Effective Date	Per CR Begin Date	Per Effective Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
Provider No.
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 8													
DGME				IME				Detail of Award Applicable to this Cost Reporting Period					
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME			
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Slots Per CR	Slots Per Effective	Slots Per CR	Slots Per Effective		
								Begin Date	Date	Begin Date	Date		
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)		N/A

Provider Name
Provider No.
FYB
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet. Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 9											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
		Beginning After:	Slots			Effective:	Slots	Per CR	Per Effective	Per CR	Per Effective
Beginning After:		Slots	Effective:		Slots	Begin Date	Date	Begin Date	Date		
Total DGME slots per this round (sum of Col. C + F)		0.00		Total IME slots per this round (sum of Col. I + L)		0.00		N/A		N/A	
Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)				Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)				N/A		N/A	

Provider Name
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 10											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR Begin Date	Per Effective Date	Per CR Begin Date	Per Effective Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
 Provider No.
 FYB
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 11													
DGME				IME				Detail of Award Applicable to this Cost Reporting Period					
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		Slots Per CR		Slots Per Effective Date			
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Begin Date	Per CR	Per Effective Date	Begin Date		
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)		N/A

Provider Name
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 12											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR	Per Effective	Per CR	Per Effective
Begin Date	Date	Begin Date	Date	Begin Date	Date	Begin Date	Date	Begin Date	Date	Begin Date	Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)				Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)				Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)		N/A	

Provider Name
 Provider No.
 FYB
 FYE



ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 13												
DGME				IME				Detail of Award Applicable to this Cost Reporting Period				
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME		
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Slots Per CR	Slots Per Effective	Slots Per CR	Slots Per Effective	
								Begin Date	Date	Begin Date	Date	
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)	N/A

Provider Name
 Provider No.
 FYB
 FYE



ACA 5506 IME and DGME FTE Cap Awards

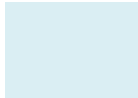
PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 14											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		Slots Per CR		Slots Per Effective Date	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Begin Date	Per Effective Date	Begin Date	Per Effective Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)										N/A	

Provider Name
 Provider No.
 FYB
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ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 15											
DGME				IME				Detail of Award Applicable to this Cost Reporting Period			
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		DGME		IME	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Per CR Begin Date	Per Effective Date	Per CR Begin Date	Per Effective Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)				Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)				Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)		N/A	

Provider Name
 Provider No.
 FYB
 FYE



ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 16															
DGME				IME				Detail of Award Applicable to this Cost Reporting Period							
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		Slots Per CR		Slots Per Effective		Slots Per CR		Slots Per Effective	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Begin Date	Date	Begin Date	Date	Begin Date	Date	Begin Date	Date
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A		Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)		N/A	

Provider Name
 Provider No.
 FYB
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ACA 5506 IME and DGME FTE Cap Awards

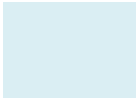
PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

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Round 17						Detail of Award Applicable to this Cost Reporting Period				
DGME			IME			DGME		IME		
Effective date for Cost Reports			Effective date for Cost Reports			Slots Per CR	Slots Per Effective	Slots Per CR	Slots Per Effective	
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Begin Date	Date	Begin Date	Date	
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00		N/A	
Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)						N/A		N/A		
Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)						N/A		N/A		

Provider Name
Provider No.
FYB
FYE



ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet.
Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

[Light Blue Box] = Input cell

Round 18												
DGME				IME				Detail of Award Applicable to this Cost Reporting Period				
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		Slots Per CR		Slots Per Effective Date		
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Begin Date	Date	Begin Date	Date	
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)	N/A

Provider Name
 Provider No.
 FYB
 FYE

ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To list the IME and DGME FTE cap awards and effective dates to transfer to "Tab4 ACA 5506 Cap Award Summary" worksheet. Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents

Note: List the cap awards by each round awarded by CMS. Be sure to capture the cap awards in the correct round. If the hospital did not receive cap increases in a particular round or that round has not yet occurred, leave that section blank.

[Light Blue Box] = Input cell

Round 19												
DGME				IME				Detail of Award Applicable to this Cost Reporting Period				
Effective date for Cost Reports		Slots		Effective date for Cost Reports		Slots		Slots Per CR		Slots Per Effective		
Beginning After:	Slots	Effective:	Slots	Beginning After:	Slots	Effective:	Slots	Begin Date	Date	Begin Date	Date	
Total DGME slots per this round (sum of Col. C + F)			0.00	Total IME slots per this round (sum of Col. I + L)			0.00	Total DGME slots per this round applicable to this cost reporting period (sum of Col. N + O)		N/A	Total IME slots per this round applicable to this cost reporting period (sum of Col. Q + R)	N/A

Provider Name
 Provider No.
 FYB
 FYE

ACA 5506 IME and DGME FTE Cap Awards

PURPOSE: To report IME and DGME FTE cap awards per ACA Section 5506 on the Medicare cost report
 Tabs 3 and 4 are completed by all providers that received section 5506 cap awards, even if the providers did not train displaced residents.
 = Input cell

DGME

- 1) Number of award rounds applicable to this cost reporting period: 0
- 2) Enter in chronological order the Applicable Round and the cumulative section 5506 cap award effective during prior and current cost reporting periods. Obtain the amounts from Tab3 ACA 5506 Cap Award Detail, col. O. For example, if the hospital received slots under Round 1, enter 1 into cell B19. Obtain the Round 1 Increase Per Round to enter into cell C19 from Tab 3, cell O54. If the hospital did not receive slots under Round 1 but did receive slots under Round 2, enter 2 into cell B19. Obtain the Round 2 Increase Per Round to enter into cell C19 from Tab 3, cell O95. If the hospital received slots under Round 1 and Round 2, enter 1 into cell B19, and obtain the Round 1 Increase Per Round to enter into cell C19 from Tab 3, cell O54; enter 2 into cell B20, and obtain the Round 2 Increase Per Round to enter into cell C20 from Tab 3, cell O95. If the hospital did not receive slots under Round 1 or Round 2, but did receive slots under Round 3, enter 3 in cell B19. Obtain the Round 3 Increase Per Round to enter into cell C19 from Tab 3, cell O136. If the hospital received slots under Round 1 and Round 2 and Round 4, enter 4 into cell B21. Obtain the Round 4 Increase Per Round to enter into cell C21 from Tab 3, cell O177. If the hospital did not receive slots in a particular Round, do not enter any information for that Round.

Applicable Round #	Increase Per Round

Applicable Round #	Increase Per Round

Total 0.00

IME

- 3) Number of award rounds applicable to this cost reporting period: 0
- 4) Enter in chronological order the Applicable Round and the cumulative section 5506 cap award effective during prior and current cost reporting periods. Obtain the amounts from Tab3 ACA 5506 Cap Award Detail, col. R. For example, if the hospital received slots under Round 1, enter 1 into cell B36. Obtain the Round 1 Increase Per Round to enter into cell C36 from Tab 3, cell R55. If the hospital did not receive slots under Round 1 but did receive slots under Round 2, enter 2 into cell B36. Obtain the Round 2 Increase Per Round to enter into cell C36 from Tab 3, cell R96. If the hospital received slots under Round 1 and Round 2, enter 1 into cell B36, and obtain the Round 1 Increase Per Round to enter into cell C36 from Tab 3, cell R55; enter 2 into cell B37, and obtain the Round 2 Increase Per Round to enter into cell C37 from Tab 3, cell R96. If the hospital did not receive slots under Round 1 or Round 2, but did receive slots under Round 3, enter 3 in cell B36. Obtain the Round 3 Increase Per Round to enter into cell C36 from Tab 3, cell R137. If the hospital received slots under Round 1 and Round 2 and Round 4, enter 4 into cell B38. Obtain the Round 4 Increase Per Round to enter into cell C38 from Tab 3, cell R178. If the hospital did not receive slots in a particular Round, do not enter any information for that Round.

Applicable Round #	Increase Per Round

Applicable Round #	Increase Per Round

Provider Name

Provider No.

FYB

FYE

ACA 5506 IME and DGME FTE Cap Awards

Total 0.00

Provider Name
 Provider No.
 FYB
 FYE

ACA 5506 IME and DGME FTE Cap Awards

CY Cost Reporting Form: 2552-10

(2552-96 or 2552-10) Click on cell D49 to access the down arrow to toggle between 2552-96 and 2552-10.

COST REPORT ENTRIES:

W/S	Line	Column	Adjustment

E-4	4.02	1	0.00
E-4	4.03	1	0.00
E-4	4.04	1	0.00
E-4	4.05	1	0.00
E-4	4.06	1	0.00
E-4	4.07	1	0.00
E-4	4.08	1	0.00
E-4	4.09	1	0.00
E-4	4.10	1	0.00
E-4	4.11	1	0.00
E-4	4.12	1	0.00
E-4	4.13	1	0.00
E-4	4.14	1	0.00
E-4	4.15	1	0.00
E-4	4.16	1	0.00
E-4	4.17	1	0.00
E-4	4.18	1	0.00
E-4	4.19	1	0.00
E-4	4.20	1	0.00

E, Part A	8.02	1	0.00
E, Part A	8.03	1	0.00
E, Part A	8.04	1	0.00
E, Part A	8.05	1	0.00
E, Part A	8.06	1	0.00
E, Part A	8.07	1	0.00
E, Part A	8.08	1	0.00
E, Part A	8.09	1	0.00
E, Part A	8.10	1	0.00
E, Part A	8.11	1	0.00
E, Part A	8.12	1	0.00
E, Part A	8.13	1	0.00
E, Part A	8.14	1	0.00
E, Part A	8.15	1	0.00
E, Part A	8.16	1	0.00
E, Part A	8.17	1	0.00
E, Part A	8.18	1	0.00
E, Part A	8.19	1	0.00
E, Part A	8.20	1	0.00

Regulation 42 CFR Sec. 412.105(f)(1)(v), 413.79(h) & (i) & (m)
Reference CMS Pub 15-2 Sec. 4030.1, 4034