
CMS Manual System

Pub. 100-24 State Buy-In Manual

Department of Health &
Human Services (DHHS)
Centers for Medicare &
Medicaid Services (CMS)

Transmittal 2

Date: July 7, 2010

CMS is changing Pub.100-15, Medicare State Buy-In Manual, to Pub.100-24 for Transmittal 2 and all future revisions. This change will also apply to Transmittal 1, dated October 1, 2003, which included Chapters 3, 5, and 7. All material in Revision 1 remains the same.

SUBJECT: Conversion of Chapter 8, Premium Payments By States to the Internet Only Manual

I. SUMMARY OF CHANGES: This chapter has been updated to incorporate the changes associate with the redesign Third Party System and should be read in its entirety. Chapter 8 of the current Medicare State Buy-in Manual (Pub. 24) is being converted to the Internet Only Manual, Pub. 100 – 24. Outdated material has been deleted and clarification of policy has been made.

EFFECTIVE DATE: July 2, 2010

IMPLEMENTATION DATE: July 2, 2010

Disclaimer The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual not updated.)
(R = REVISED, N = NEW, D = DELETED)

R/N/D	CHAPTER/SECTION/SUBSECTION/TITLE
N	8/Table of Contents
N	8/800/Background
N	8/805/State Part A and Part B Medicare Premium Billing
N	8/810/Summary Account Statement - Billing Notice
N	8/812/Summary Account Statement – Exhibit
N	8/814/Agency Total Sheet
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N	8/835/Methods States May Use to Pay Medicare Premiums
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	(PAY.GOV) - Background
N	8/837/Instructions for the Payment of Medicare Premiums Using PAY.GOV
N	8/840/The U.S. Department of the Treasury Financial Communications System (TFCS) Procedures
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N	8/844/General Information on TFCS or FEDWIRE
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***Unless otherwise specified, the effective date is the date of service.**

State Buy In Manual

Chapter 8 – Premium Payments by States

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800 - Background

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

The Federal Claims Collection Act (FCCA) of 1966, (title 31 - USC 951-953) now codified as title 31 - USC 3711 is implemented by 4 CFR, Chapter II, Parts 101-105 provides **CMS** the authority to establish payment due dates for State Buy-in premium payments and also provides for assessing interest on debts not paid timely. Departmental regulations implementing the FCCA are located in 45 CFR Part 30. **CMS** regulations implementing the FCCA include 42 CFR 401, 42 CFR 102.3, 42 CFR 401.601 and 401.607(a)(2). The regulations give **CMS** the authority to recover amounts due from debtors including interest by direct collection or offset against funds owed the debtor.

805 - State Part A and Part B Medicare Premium Billing

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

The State Part A and Part B Medicare premium liability is calculated by **CMS** once a month at the conclusion of the third party *monthly* update. **CMS** prepares a separate *Part A and Part B Medicare premium liability* Summary Accounting Statement (SAS) for each State.

The SAS is mailed to *each* State around the *10th* of *every* month. Since **CMS** bills the States prospectively, the SAS represents premiums *for Medicare coverage* for the following month. For example, the SAS created during May's third party *monthly* update is mailed on June *10th*, *and* contains the State's *Part A and Part B Medicare* premium liability for the month of July. *The payment due date would be the 1st of July.*

The current *Medicare* premium liability is *reflected* on line 3 of the SAS. *The payment due date* is the 1st day of the *following* month, *which is also* specified on line 3 *of the SAS*. However, **CMS** has established an **unofficial** grace period which gives the States until the 25th day of the month, *as the payment due date*. If the 25th day of the month is not a business day, the *Medicare premium liability* is due no later than close of business on the last business day **prior** to the 25th. *A Medicare premium liability is considered paid when the total amount due is received by CMS.*

Any Medicare premium *liability amount that remains* unpaid at the end of the grace period *in* the month in which *payment* is due *will be* considered a late payment and will be subject to assessment of interest and offset against the State's Medicaid Grant Award.

If a State disagrees with the amount of their *Part A and/or Part B Medicare premium liability* or offset *amount*, the State must submit *documentation to* support its position *via fax or mail to*:

CMS, OFM, AMG
Division of Premium Billing & Collections
Mailstop *N3-21-06*
7500 Security Blvd.
Baltimore, Maryland 21244-1850
Fax number (410) 786-2303
Email: CMS State Buy-in

In order to avoid an interest assessment and offset against the Medicaid Grant Award, the State must still make their Medicare premium liability payment timely while CMS reviews the request. CMS will evaluate the evidence submitted. If CMS determines that a credit is due to the State, the credit amount will be reflected as an adjustment on line 2 of a subsequent SAS.

If a State disagrees with the amount of *Part A and/or Part B billed for an individual record*, the State should handle in accordance with the problem *request resolution* procedures in chapter 2. In order to avoid an interest assessment and *possible* offset against the Medicaid Grant Award, the State *must* pay the *total* amount *reflected on line 3 of the SAS while CMS reviews the problem case request.*

810 - Summary Accounting Statement - Billing Notice
(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

A separate *Part A and Part B Medicare premium liability* SAS, also known as the bill, is prepared for each State once a month.

The SAS contains the following information:

Name of Organization	State name
Agency Code	3 position State code
Billing Period	Month and year for which premiums are due
Date of Bill	Month, day, and year on which the bill was created
<i>Previous Balance (Line 1)</i>	This entry reflects either the premium amount due <i>CMS</i> (debit) or the premium amount due the State (credit). This figure is the same as the total balance (line 6) on the previous month's SAS. A credit balance is annotated CR.
<i>Adjustments (Line 2)</i>	This entry reflects a debit or credit adjustment to the total balance, line 6, on the prior month's bill. It may also reflect a debit or credit adjustment to correct a payment amount recorded as payments received (line 4) on a prior month's SAS. A credit balance is annotated CR. If the adjustment is a debit amount which is the result of a billing adjustment , the debit amount must be paid in addition to the current month's premium liability shown on line 3.

<p><i>Current Month's Liability - Payable by (MM/DD/YYYY) (Line 3)</i></p>	<p>"Payable by" date is the first day of the month of the billing period.</p> <p>This entry reflects the net premium liability (debit or credit) for all items processed in the current billing period. It includes all ongoing items (codes 41), accretions, deletions, and adjustment processed in the current billing period but does not include the debit or credit adjustments shown on line 2.</p> <p>If the State's Buy-in Agreement covers title XIX Medical Assistance Only (MAO) beneficiaries, an asterisk (*) appears to the right of the current month's premium liability. This asterisk refers to the premium amount which appears in the space immediately below Line 6. The premiums identified by the asterisk represent that portion of the current month's premium liability which appears to qualify for Federal matching payments (FMAP) under the Medicaid program. This is the amount that is used to compute the allowable Part B premiums claimed on line 17.B of Form <i>CMS</i> 64.9 or 64.9P.</p>
<p><i>Payments Received (Line 4)</i></p>	<p>This <i>entry</i> reflects the receipt date and payment amount for each payment received from the State which was not previously posted to the State's account</p>
<p><i>Premiums Collected through Offset (Line 5)</i></p>	<p>This <i>entry</i> reflects the amount of overdue premiums which <i>will be</i> offset against the State's Medicaid Grant Award. <i>If line is blank, no premiums will be collected through offset.</i></p>
<p><i>Total Balance (Line 6)</i></p>	<p>This <i>entry</i> reflects the premium amount due to <i>CMS</i> (debit) or amount due the State (credit).</p>

812 - Summary Accounting Statement – Exhibit
(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)



**CENTERS FOR MEDICARE & MEDICAID SERVICES
SUMMARY ACCOUNTING STATEMENT
BILLING NOTICE**

NAME OF ORGANIZATION OF BILL	AGENCY CODE	BILLING PERIOD	DATE
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This statement contains billing for items processed through this period only. It does not include remittances or billing for items received too late for processing, or items under investigation. Such items will be included in a later billing.

1. **PREVIOUS BALANCE**

2. **ADJUSTMENTS**

3. **CURRENT MONTH'S LIABILITY -- PAYABLE BY**

4. **PAYMENTS RECEIVED**

5. *Premiums Collected through Offset*

6. **TOTAL BALANCE**

SEE ATTACHMENTS (S)

ENTRIES ON THIS FORM ARE EXPLAINED IN THE STATE BUY-IN MANUAL

*FOLLOWING ARE THE ELECTRONIC FUNDS TRANSFER METHODS AGENCIES MUST USE TO
PAY THE MEDICARE PREMIUMS AND/OR STATE PHASED-DOWN CONTRIBUTIONS:*

- 1. THE U.S. TREASURY DEPARTMENT'S ELECTRONIC TRANSFER OF MONIES SYSTEM
KNOWN AS THE TREASURY FINANCIAL COMMUNICATIONS SYSTEM (TFCS) OR
FEDWIRE*
- 2. THE CMS CUSTOMER INITIATED PAYMENTS (CIP) SYSTEM
SEE THE MANUAL NAMED ABOVE FOR COMPLETE INSTRUCTIONS.*

FAILURE TO COMPLY WITH THESE INSTRUCTIONS CAN DELAY THE PROPER
CREDITING OF YOUR PAYMENT.

*CENTERS FOR MEDICARE & MEDICAID SERVICES
7500 SECURITY BOULEVARD
BALTIMORE, MD 21244-1850*

814 – Agency Total Sheet

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

An Agency Total Sheet *is enclosed with each State's* Summary Accounting Statement *every month*. The Agency Total Sheet will **only** reflect items processed on *the third party monthly update* billing file. For States that exchange data on a daily basis with CMS, the daily reply files will **not** be reflected on the Agency Total Sheet.

The Agency Total Sheet provides data on the number of files processed on the *third party* monthly billing file along with all credits and debits to the state. The number of files processed and the monetary amount associated with the debits and credits are *also* displayed for each code. See §816 Agency Total Sheet – Exhibit.

816 - Agency Total Sheet – Exhibit

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

LAB LISTING FOR AGENCY CODE XXXX (state name)

mm/dd/yyyy

TOTAL ITEMS PROCESSED -

DEBIT		CREDIT		MISC.
ITEMS	MONEY	ITEMS	MONEY	ITEMS
CODE 11		CODE 14		CODE 20
CODE 41		CODE 15		CODE 21
CODE 43		CODE 16		CODE 23
CODE 45		CODE 17		CODE 24
TOTAL		CODE 42		CODE 25
		CODE 44		CODE 27
		TOTAL		CODE 29
				CODE 30
				CODE 32
				CODE 49
				CODE 86
				CODE 87
				TOTAL

820 - Crediting Of State *Part A and Part B Medicare Premium* Payments *(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)*

State remittances are credited in the following manner:

- *Medicare premium* payments are applied to that portion of the *Medicare* premium liability which represents the MAO population; i.e., individuals whose *Medicare* premiums are not eligible for FMAP under the Medicaid program; and
- *Any amount* remaining *is* applied to *Medicare* premiums owed for individuals whose *Medicare* premiums qualify for FMAP, i.e., cash and deemed cash eligible.

When a State *Medicare premium* payment is received late (*after* the *Medicare* premium amount is collected by offset) *CMS* will credit the late *Medicare premium* payment to the *Medicare* premium liability for the following month. For example, if the *Medicare premium* payment *due date* was June 1st, with *unofficial grace period thru the 25th*, and *the payment* was received July 1st, the late payment will be credited toward the July premium liability *amount*. Due to *CMS'* policy of prospective billing *the late payment* will be reflected on the September bill. The SAS prepared during the July third party monthly update is for the billing month of September. *The September bill* will reflect all Medicare premium payments *credited during the month of July* including late payments *received after the 25th of the month and unpaid Medicare premiums which will be offset against the Medicaid Grant Award*.

825 - Interest Assessment

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

Interest is assessed on *Medicare* premium arrearages which arise from one of the following situations:

- State *Medicare premium* payments which are less than the *total* amount billed on the SAS; or
- State *Medicare premium* payments received after the unofficial grace period *during* the month in which the premiums *are* due.

Interest is *assessed* in 30 day increments. *The assessment* on overdue *Medicare premiums* begins with the first day of the billing month and ends with the *day/month* *CMS* receives the State's *Medicare premium* payment **or** *the day/month* *CMS* initiates offset to the State's Medicaid Grant Award.

The interest rate for overdue Part A and Part B *Medicare* premiums is the SMI trust fund rate as computed for new investments in accordance with §1841(c) of the Act and 42 U.S.C. 1395(c). This rate approximates the actual loss to the SMI trust fund and is

derived from the average yield on all marketable obligations to the U.S. *Department of the Treasury* as of the last day of the month.

The amount of overdue *Part A and/or Part B Medicare* premiums collected through offset against the Medicaid Grant Award will be reflected on a subsequent SAS. The Medicaid Grant Award will show the amount of unpaid *Part A and/or Part B Medicare* premiums *including* the accrued interest which is being offset. (See §830.)

830 - Offset Against the State Medicaid Grant Award *(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)*

A State's Medicaid Grant Award will be offset immediately for any Part A and/or Part B Medicare premium amount(s) which remain unpaid beyond the grace period together with any accrued interest beginning with the first day of the month for which the premiums are due *thru* the date *the actual* offset is initiated by *CMS*. The offset for *Part A and/or Part B Medicare* premiums and interest *collected* against *funds* due *to* the State *as part of* its grant award is not a disallowance of Federal financial participation; *instead, the offset will be treated as* an accounting adjustment which reduces the actual money amount *owed* to a State.

835 - Methods States May Use to Pay Medicare Premiums *(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)*

States must use one of the following *electronic funds transfer methods* to pay the Medicare premiums *on behalf of Medicare* beneficiaries on the *State* Buy-in rolls:

- *The U.S. Department of the Treasury Internet Collections Application (PAY.GOV)*
- The U.S. *Department of the Treasury* electronic *funds* transfer *service system*, known as the Treasury Financial Communications System (TFCS)/*Fedwire*

CMS will continue to compute the *Part A and Part B Medicare* premium *liability* amounts for each State and mail the Summary Accounting Statement - Billing Notice *and the Agency Total Sheet* monthly.

The following sections describe the procedures for remitting *State* Buy-in Medicare premium payments.

836 - The U.S. Department of the Treasury Internet Collection Application (Pay.Gov)-Background *(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)*

PAY.GOV was developed by the U.S. Department of the Treasury to meet the Financial Management Service commitment to process collections electronically using Internet technologies. *PAY.GOV* is a secure, government-wide collection portal. This application is Web-based allowing customers to access the portal from any computer

with Internet access. PAY.GOV is a secure and easy way to make payments at no cost to the user.

837 - Instructions for the Payment of Medicare Premiums Using Pay.Gov (Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

A user ID and password is required to access the CMS Medicare Part A and Part B Payment Form on PAY.GOV. States electing to use PAY.GOV must first enroll with PAY.GOV through CMS. As part of the enrollment process, CMS will facilitate and authorize the U.S. Department of the Treasury to issue each State a user ID and password. To set up a user ID and password, contact the CMS buy-in analysts servicing your state.

When States pay their Medicare Part A and Part B bills using PAY.GOV, the payment will be processed by an Automated Clearing House (ACH) Direct Debit. The State's commercial banking account is debited and the funds collected are directly deposited into an account at the Department of the Treasury on behalf of CMS. A direct debit transaction must be received before 8:55 PM Eastern Time if settlement is to occur as early as the next business day. If the U.S. Department of the Treasury's designated depository is closed following the date of payment (including weekends and some holidays), the deposit date will occur the next day the U.S. Department of the Treasury depository is open. All PAY.GOV ACH collections are processed through the Federal Reserve Bank of Cleveland.

PAY.GOV also provides customer service representatives; therefore, if you have any questions on how to access the Web site, forms or payment processing or you need additional information, you can contact a PAY.GOV customer service representative at the telephone numbers provided below or you can go to <https://www.pay.gov>.

Phone: 1 (800) 624-1373 Option #2

Fax: 1 (216) 579-2813

Email: pay.gov.clev@clev.frb.org

Hours (EST): 6:00 AM – 8:00 PM

840 - The U.S. Department of the Treasury Financial Communications System (TFCS) Procedures (Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

States electing to use TFCS, *also referred to as Fedwire*, must adhere exactly to the procedures to ensure timely and accurate payment of the *Medicare premium liability*.

The U.S. Department of *the* Treasury has established a computer interface system known as TFCS with the Federal Reserve Bank of Cleveland. The system provides the Treasury with on-line access to the Federal Reserve Bank of Cleveland and utilizes the Federal Reserve *Communication* System (FRCS/Fedwire System) with access to all other Federal Reserve Banks, their branches, member banks, and correspondents of member banks.

By employing this interconnected banking network, the U.S. *Department of the Treasury* can receive, in a matter of minutes, deposits originating from commercial banks and can generate payments from Federal agencies to recipient organizations. Since TFCS consists entirely of electronic *funds* transfers, checks and the accompanying collection time are completely eliminated, providing the recipient with the available funds on the actual payment date.

Commercial bank members of the Federal Reserve System are connected to Fedwire through their Federal Reserve district banks. These member banks also act as correspondents for the non-member commercial banks. This allows funds movement to and from all banking institutions.

842 - Description of *the U.S. Department of the Treasury Financial Communications System (TFCS)/FEDWIRE*
(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

The State notifies its commercial bank to *electronically transfer funds* to the U.S. Department of the Treasury. Regardless of the State's banking status with the Federal Reserve *Communication* System (an on-line member, off-line member or not a member), the State must furnish its bank with the specific information listed in §845 in order to complete the transaction.

If the State's commercial bank is an on-line member of the Federal Reserve System, the bank prepares the standard *electronic* funds transfer message and enters it into the Fedwire system. If the State's commercial bank is a member of the Federal Reserve *Communication* System but off-line, the bank initiates the *electronic* funds transfer by contacting its servicing Federal Reserve Bank. If the commercial bank is not a member of the Federal Reserve *Communication* System, it can *initiate* the *electronic funds* transfer through a correspondent member bank.

The *electronic funds transfer flows* through the commercial bank's servicing Federal Reserve Bank to the U.S. *Department of the Treasury's* account at the Federal Reserve Bank of *New York*. Through a computer-to-computer link, information on all *electronic funds* transfer transmitted to *an account at* the U.S. *Department of the Treasury* in Washington, D.C., from the *New York* Federal Reserve Bank *then* to selected government agencies including *CMS*. As deposit data are received by the *U.S. Department of the Treasury's* computer, the *deposits* are categorized and maintained according to the receiving Federal agency location code as indicated on the *electronic funds transfer* message. Upon receipt of the deposit information, *CMS* makes entries to accounts receivable records maintained for each *Part A and Part B* buy-in State. Separate accounts receivable records are maintained for Part A (Hospital Insurance) and Part B (*Supplementary* Medical Insurance) premiums. *CMS* will not send an acknowledgement of receipt of the *electronic funds* deposit message to the State since *the payment(s) will be reflected on the* next month's Summary Accounting Statement - Billing Notice. (See below regarding deposit receipts the State should obtain from its bank.)

844 - General Information on TFCS/*FEDWIRE*

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

Most banks sending *electronic funds transfers on behalf* of a State will provide the State, on request, a record of each *transaction*. *For auditing purposes, each* State should make arrangements with *their* banks to receive a record of *each transaction*.

The operating hours of the Fedwire System are 9:00 a.m. to 4:30 p.m. Eastern Standard Time (EST). *If possible, process all electronic funds transfers* by 10:00 a.m., *in order to ensure* that the Federal Reserve Bank of *New York receives the transfer* the same day. *Medicare Premium payments are considered paid as of the date the funds are deposited in CMS's account.*

845 - Instructions for the Payment of Medicare Premiums *Using* TFCS/*FEDWIRE*

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

The following instructions for *electronic* funds transfer to a *U. S. Department of the Treasury* account at the Federal Reserve Bank of New York should be given to the commercial bank which will handle the *electronic* funds transfer for the State. Care must be exercised in making the transfer. *The format of the Electronic Funds Transfer Message may vary, but the following information is critical. Failure to include critical fields may delay crediting of the electronic funds transfer payment.*

CRITICAL FIELDS

Nine digit U.S. Department of the Treasury Routing Code and Name:
021030004 TREAS NYC

CMS Agency Location Code:
75050080

U.S. Agency Name
“DHHS, CMS” *is the abbreviation for the Department of Health and Human Services, Centers for Medicare & Medicaid Services*

Type of Payment:
Medicare Part A Premiums or Medicare Part B Premiums
(Example: Medicare Part A Premiums)

Amount of Transfer:
Must include the dollar sign and the appropriate punctuation including cents, digits
(Example: \$9,999,999.99)

NOTE: *If the Medicare Part A and Part B premiums are combined in one payment, the electronic funds transfer transmission must specify which amount should be applied to the Part A premium liability and which amount should be applied to the Part B premium*

liability. If no designation is provided, the total premium payment will be applied to the Part B premium payment. This may result in an offset for the Part A premium liability amount.

*Name of the State making the electronic transfer
(Example: Maryland)*

Three position CMS assigned State Agency Code

*NOTE: There are separate State agency codes for Part A and Part B premium payments. The State agency code must agree with the type of payment.
(Example: S21)*

850 - CMS Policy on Medicare Premium Payments Made by TFCS/*FEDWIRE*

(Rev. 2, Issued: 07-07-10, Effective/Implementation: 07-02-10)

State Buy-in Medicare premium payments are considered paid as of the **date the funds are deposited into CMS's account.**

If a problem occurs with an *electronic funds transfer*, the deposit may be delayed. *The delay* could cause the receipt date to be later than the date the *transfer* was *made*. In such a case, submit evidence to *CMS* at the address shown in §805. Include the date and time the wire deposit message was sent and a copy of the text of the message sent by the bank.

CMS will apply the following criteria in evaluating the evidence:

- **Critical Errors** -*The* 9 digit U.S. Department of *the Treasury Code*, *the* U.S. *Department of the Treasury's* name, and *the CMS* Agency *Location* Code must have been completed correctly per §845. **The wire must have been sent by 10:00 a.m. EST in order to be considered received on the day it was transmitted.** **Non-critical Errors** -The other items in the wire deposit message must be correct to a reasonable extent as determined by *CMS*.

If the evidence is conclusive in the State's favor, *CMS* will consider the deposit paid as of the date sent.