NOTE: *Exhibits 1 and 2 must be completed either manually (in hard copy) or via separate electronic/digital media as this information is not captured in the ECR file.*

Exhibit 2 - Listing of Medicare Bad Debts and Appropriate Supporting Data Instructions and Form

If seeking reimbursement for bad debts resulting from Medicare deductible and coinsurance amounts that are uncollectible from Medicare beneficiaries (Worksheet S-2, Part II, line 12, is Y), for a cost reporting period beginning prior to October 1, 2022, complete Exhibit 2, or internal schedules that provide the same level of information as is requested on the exhibit, to support the bad debts claimed. If claiming bad debts for inpatient and outpatient services, complete a separate exhibit or internal schedule for each (one schedule for inpatient and one schedule for outpatient).

Exhibit 2 requires the following *information:*

Columns 1, 2, and 3 - Patient Names, Health Insurance Claim Number, and Dates of Service (From - To)--The documentation required for these columns is derived from the beneficiary's bill. Furnish the patient's name, health insurance claim number *(HICN) or Medicare Beneficiary Identifier (MBI),* and dates of service that correlate to the filed bad debt. (See 42 CFR 413.89.)

Column 4--Indigency/Medicaid Beneficiary--If the patient included in column 1 has been deemed indigent (either by virtue of being dual eligible for Medicare and Medicaid, or otherwise), place a check in the "yes" section of this column. If the patient included in this column has a valid Medicaid number, also include this number in the "Medicaid Number" section of this column. See the criteria in 42 CFR 413.89 for guidance on the billing requirements for indigent and Medicaid beneficiaries.

Columns 5 and 6--Date First Bill Sent to Beneficiary & Date Collection Efforts Ceased--This information should be obtained from the provider's files and should correlate with the beneficiary name, HIC number, and dates of service shown in columns 1, 2, and 3 of this exhibit. The date in column 6 represents the date that the unpaid account is deemed worthless, whereby all collection efforts, both internal and by an outside entity, ceased and there is no likelihood of recovery of the unpaid account. (See CFR 413.89(f).)

Column 7--Remittance Advice Dates--Enter in this column the remittance advice dates that correlate with the beneficiary name, HIC No., and dates of service shown in columns 1, 2, and 3 of this exhibit.

Columns 8 and 9--Deductibles & Coinsurance--Record in these columns the beneficiary's unpaid deductible and coinsurance amounts that relate to covered services.

Column 10--Total Medicare Bad Debts--Enter on each line of this column, the sum of the amounts in columns 8 and 9. Calculate the total bad debts by summing up the amounts on all lines of column 10. This total must agree with the bad debts claimed on the cost report. Attach additional supporting schedules, if necessary, for bad debt recoveries.

EXHIBIT 2

LISTING OF MEDICARE BAD DEBTS AND APPROPRIATE SUPPORTING DATA

PROVIDER NAME _____   PREPARED BY _____
CCN _____   DATE PREPARED _____
FYE _____   INPATIENT _____   OUTPATIENT _____

(1) Patient Name	(2) *HICN / MBI*	(3) DATES OF SERVICE		(4) INDIGENCY & MEDICAID BENEFICIARY (CK IF APPL)		(5) DATE FIRST BILL SENT TO BENE-FICIARY	(6) DATE COLLECTION EFFORTS CEASED	(7) MEDICARE REMITTANCE ADVICE DATES	(8)* DEDUCT	(9)* CO-INS	(10) TOTAL
		FROM	TO	YES	MEDICAID NUMBER						

*   THESE AMOUNTS MUST NOT BE CLAIMED UNLESS THE PROVIDER BILLS FOR THESE SERVICES WITH THE INTENTION OF PAYMENT.
    SEE INSTRUCTIONS FOR COLUMN 4 - INDIGENCY/MEDICAID BENEFICIARY, FOR POSSIBLE EXCEPTION.