| CMS Manual System | **Department of Health & Human Services (DHHS)** |
| --- | --- |
| Pub 100-20 One-Time Notification | **Centers for Medicare & Medicaid Services (CMS)** |
| **Transmittal 12747** | **Date: July 26, 2024** |
| | **Change Request 13413** |

**SUBJECT: Instructions for Processing Requests for SSI Realignment for Cost Reporting Periods Starting Before October 1, 2013**

**I. SUMMARY OF CHANGES:** The purpose of this Change Request (CR) is to provide information and implementation instructions for CMS-1739-F issued June 9, 2023 which concerned the treatment of Medicare Part C days for the purposes of calculating Medicare DSH.

**EFFECTIVE DATE: July 31, 2024**
**Unless otherwise specified, the effective date is the date of service.*
**IMPLEMENTATION DATE: July 31, 2024**

***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 | 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 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.

**IV. ATTACHMENTS:**

**One Time Notification**

# Attachment - One-Time Notification

| Pub. 100-20 | Transmittal: 12747 | Date: July 26, 2024 | Change Request: 13413 |
|---|---|---|---|

**SUBJECT: Instructions for Processing Requests for SSI Realignment for Cost Reporting Periods Starting Before October 1, 2013**

**EFFECTIVE DATE: July 31, 2024**
**Unless otherwise specified, the effective date is the date of service.*
**IMPLEMENTATION DATE: July 31, 2024**

## I. GENERAL INFORMATION

**A. Background:** The purpose of this Change Request (CR) is to provide information and implementation instructions for CMS-1739-F issued June 9, 2023 which concerned the treatment of Medicare Part C days for the purposes of calculating Medicare DSH.

Section 1886(d)(5)(F) of the Social Security Act ("the Act") provides for additional Medicare payments to subsection (d) hospitals that serve a significantly disproportionate number of low-income patients. The Act specifies two methods by which a hospital may qualify for the Medicare disproportionate share hospital (DSH) adjustment. Under one method, hospitals that are located in an urban area and have 100 or more beds may receive a Medicare DSH payment adjustment if the hospital can demonstrate that, during its cost reporting period, more than 30 percent of its net inpatient care revenues are derived from State and local government payments for care furnished to needy patients with low incomes. This method is commonly referred to as the "Pickle method." The other method for qualifying for the DSH payment adjustment, which is the most common, is based on a complex statutory formula under which the DSH payment adjustment is based on the hospital's geographic designation, the number of beds in the hospital, and the hospital's disproportionate patient percentage (DPP). A hospital's DPP is the sum of two fractions: the "Medicare fraction" and the "Medicaid fraction." The Medicare fraction (also known as the "SSI fraction" or "SSI ratio") is computed by dividing the number of the hospital's inpatient days that are furnished to patients who were entitled to both Medicare Part A and Supplemental Security Income (SSI) benefits by the hospital's total number of patient days furnished to patients entitled to benefits under Medicare Part A. The Medicaid fraction is computed by dividing the hospital's number of inpatient days furnished to patients who, for such days, were eligible for Medicaid, but were not entitled to benefits under Medicare Part A, by the hospital's total number of inpatient days in the same period.

In 2014, the United States Court of Appeals for the D.C. Circuit upheld a district court's holding that the fiscal year (FY) 2005 IPPS final rule, which required including in the Medicare fraction patient days associated with beneficiaries enrolled in Medicare Part C (also known as Medicare Advantage (MA)), was procedurally invalid. Before the D.C. Circuit issued its 2014 decision, in the FY 2014 IPPS final rule (78 FR 50614), CMS readopted the policy of including Part C patient days in the Medicare fraction prospectively for FY 2014 and subsequent fiscal years. In *Azar v. Allina Health Services*, 139 S. Ct. 1804 (June 3, 2019), plaintiff hospitals challenged Medicare fractions that included Part C days posted on CMS's website for FY 2012, a fiscal year for which there was no governing regulation because the FY 2005 rule had been vacated. The Supreme Court held that section 1871(a)(2) of the Act required CMS to engage in notice-and-comment rulemaking before adopting an "avowedly gap-filling policy" of including Part C patient days in the Medicare fraction for purposes of calculating the DPP.

Three years later, in *Becerra v. Empire Health Foundation, for Valley Hospital Medical Center*, 597 U.S. 424, 435 (June 24, 2022), the Supreme Court held that the DSH statute's text is clear: "being 'entitled' to Medicare benefits . . . means—in the [DSH] fraction descriptions, as throughout the statute—meeting the basic statutory criteria." Part C enrollees, who by definition must be "entitled" to Part A benefits to enroll

under Part C, necessarily meet the basic statutory criteria (essentially that they are over 65 or disabled). While the Supreme Court in *Empire* did not address Part C days specifically, it addressed the same statutory language that was at the heart of the rules addressing the treatment of Part C days in the DPP calculation: the meaning of "entitled to benefits under part A of [Medicare]." The Supreme Court held that the Secretary was correct in interpreting that phrase as denoting a legal status that does not turn on whether Medicare pays for any particular hospital day. The Supreme Court concluded that the "[t]ext, context, and structure all support calculating the Medicare fraction HHS's way. In that fraction, individuals 'entitled to [Medicare Part A] benefits' are all those qualifying for the program." *Empire*, 597 U.S. at 445.

On June 9, 2023, in response to the Supreme Court's ruling in *Allina*, CMS issued a final rule (CMS-1739-F) that established a policy on the treatment of Part C days for purposes of calculating a hospital's DPP for cost reporting periods starting before October 1, 2013 (that is, for cost reporting periods starting before Federal fiscal year (FY) 2014) (88 FR 37772). In this rule, CMS expressed its view that, in light of *Empire*, it is clear that the DSH statute requires CMS to count Part C days in the Medicare fraction because Medicare beneficiaries remain "entitled to [Medicare Part A]" regardless of whether they enroll in Part C, and thus there was no statutory gap to fill that would require rulemaking under *Allina*. Nonetheless, because *Empire* did not squarely address whether Part C enrollees remain "entitled to Part A," CMS adopted, through retroactive rulemaking for cost reporting periods starting before October 1, 2013, the same policy of including Part C days in the Medicare fraction that was prospectively adopted in the FY 2014 IPPS final rule. Under the policy articulated in this rule, CMS will calculate a hospital's DPP by including Part C days in the Medicare fraction and excluding them from the numerator of the Medicaid fraction.

**B. Policy:** CMS calculates and posts on the CMS DSH website SSI ratios on the basis of the Federal fiscal year that are used for settlement of cost reports. The Federal fiscal year SSI ratios currently available on that website for cost reporting periods starting before October 1, 2013, have been determined pursuant to CMS-1739-F using the data available to CMS.

42 CFR 412.106(b)(3) allows a hospital the opportunity to request to have its SSI ratio realigned based on its cost reporting period (as opposed to the Federal fiscal year). Under this regulation, a realignment will be performed once per hospital per cost reporting period, and the resulting percentage becomes the hospital's official SSI ratio for that period. After the Supreme Court's *Allina* decision, CMS held processing of requests for SSI ratio realignment for cost reporting periods starting before FY 2014 due to a lack of policy established through notice-and-comment rulemaking regarding the treatment of Part C days for that period of time. With the issuance of the final rule (CMS-1739-F), the processing of realignment requests for cost reporting periods starting before FY 2014 will resume. For realignment requests for cost reporting periods starting before FY 2014, CMS will calculate cost reporting period SSI ratios for all periods, for all hospitals, and post those ratios to the CMS DSH website (https://www.cms.gov/medicare/medicare-fee-for-service-payment/acuteinpatientpps/dsh) under the header "CMS 1739-F SSI Ratios." Like the Federal fiscal year SSI ratios, these cost reporting period SSI ratios for cost reporting periods starting before October 1, 2013, have been determined pursuant to CMS-1739-F using the data available to CMS.

Medicare Administrative Contractors (MACs) shall use these cost reporting period SSI ratios to determine hospitals' DSH payments for realignment requests in appropriate cases.

MAC shall follow the instructions in the business requirements with regard to verifying new or confirmed realignment requests for cost reporting periods starting before October 1, 2013 as well as determining DSH payments for verified realignment requests for cost reporting periods starting before October 1, 2013.

**1. Notification to Hospitals**

Within 5 business days after the effective date of this CR, MACs shall use the template letter provided by CMS (see Attachment A of this CR) to notify the hospitals they service that the cost reporting period SSI ratios have been posted. The template letter contains instructions for hospitals to confirm any realignment requests for any cost reporting period prior to FY 2014 which they have previously submitted (see below for more details). The template letter also contains instructions for new realignment requests as hospitals may

submit realignment requests for cost reporting periods beginning prior to October 1, 2013, at any time in accordance with CMS realignment request policy. The letter in Attachment A contains additional instructions that require hospitals to include with their new or confirmed realignment requests the cost report begin date and the cost report end date. MACs shall confirm that the cost reporting period begin and end dates reported by the hospital match the dates posted for that period in the files posted on the CMS DSH website. We note that these instructions do not apply to realignment requests for cost reporting periods beginning on or after October 1, 2013. For these requests, MACs shall continue to follow the existing process.

## II. BUSINESS REQUIREMENTS TABLE

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

| Number | Requirement | Responsibility | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | A/B MAC | | | DME MAC | Shared-System Maintainers | | | | Other |
| | | A | B | HHH | | FISS | MCS | VMS | CWF | |
| 13413.1 | Within 5 business days after the effective date of this CR, MACs shall use the template letter provided in Attachment A of this CR to notify the hospitals they service that the pre-FY 2014 cost reporting period SSI ratios have been posted and inform those hospitals of the process to submit a new or confirmed realignment request. | X | | | | | | | | |
| 13413.2 | Beginning with the effective date of this CR, MACs shall follow the procedures in the BRs 13413.2.1 - 13413.2.6 regarding verifying all new or confirmed hospital realignment requests for cost reporting periods starting before October 1, 2013. | X | | | | | | | | |
| 13413.2.1 | MACs shall NOT process realignment requests for cost reporting periods starting before October 1, 2013, that were received prior to the effective date of this CR until the request has been confirmed by the provider (as outlined in this CR). | X | | | | | | | | |
| 13413.2.2 | MACs shall only process new or confirmed realignment requests for cost reporting periods starting before October 1, 2013, that are received after the effective date of this CR in accordance with the instructions in this CR. | X | | | | | | | | |

| Number | Requirement | Responsibility | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | A/B MAC | | | DME MAC | Shared-System Maintainers | | | | Other |
| | | A | B | HHH | | FISS | MCS | VMS | CWF | |
| 13413.2.3 | MACs shall not process new or confirmed requests for realignment for cost reporting periods starting before October 1, 2013, which do not include the following:<br><br>• Cost report begin date<br>• Cost report end date<br><br>For requests that do not contain the information above, the MAC shall inform the provider that the request will not be processed unless the provider resubmits the realignment request with the proper information. | X | | | | | | | | |
| 13413.2.4 | Prior to processing a new or confirmed request for realignment for cost reporting periods starting before October 1, 2013, MACs shall compare and verify that the cost report begin and end dates from the provider's request match the cost report begin and end dates in the cost reporting period SSI ratio files on the CMS DSH website. Once MACs have verified this information from the provider's request, it will be considered a verified realignment request, unless held under BR 13413.2.5. | X | | | | | | | | |
| 13413.2.5 | For the following situations, the MACs shall hold the new or confirmed realignment request for cost reporting periods starting before October 1, 2013, and shall forward the request to CMS at DSHSSIRecalculationRequests@cms.hhs.gov with "CR 13413" included in the subject of the email.<br><br>• The cost report begin and/or end date information in the provider's request does not match the information in the cost reporting period SSI ratio files on the CMS DSH website. | X | | | | | | | | |

| Number | Requirement | Responsibility | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | A/B MAC | | | DME MAC | Shared-System Maintainers | | | | Other |
| | | A | B | HHH | | FISS | MCS | VMS | CWF | |
| | • The provider requests a realignment for a cost reporting period that includes discharges from prior to October 1, 2004, and is not subject to CMS ruling 1498-R.<br>• The provider requests a realignment for a cost reporting period that is subject to a settlement agreement in which the parties agreed that the SSI ratio determined under the settlement be final.<br><br>Requests held under this section pending review by CMS will become verified realignment requests upon direction from CMS. | | | | | | | | | |
| 13413.2.6 | For all verified realignment requests for cost reporting periods starting before October 1, 2013, MACs shall use the cost reporting period SSI ratio posted on the CMS DSH website to determine the hospital's DSH payment for the cost reporting period. MACs shall follow the instructions in BRs 13413.3 - 13413.3.5 regarding notification to the hospital of its DSH payments for the cost reporting period. | X | | | | | | | | |
| 13413.3 | MACs shall follow the procedures in BRs 13413.3.1 - 13413.3.5 regarding determining DSH payments for verified realignment requests for cost reporting periods starting before October 1, 2013. | X | | | | | | | | |
| 13413.3.1 | For a verified realignment request (under BR 13413.2), the MAC shall send the provider the appropriate reopening letter or realignment letter according to their current SSI realignment processes. | X | | | | | | | | |
| 13413.3.2 | MACs shall utilize the realigned SSI ratio from the CMS DSH website for the provider's verified realignment | X | | | | | | | | |

| Number | Requirement | Responsibility | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | A/B MAC | | | DME MAC | Shared-System Maintainers | | | | Other |
| | | A | B | HHH | | FISS | MCS | VMS | CWF | |
| | request to recalculate the provider's DPP and DSH reimbursement impact. | | | | | | | | | |
| 13413.3.3 | MACs shall issue a revised NPR within 24 months of the Final Information Received Date (FIRD). The FIRD shall be receipt of the provider's new or confirmed realignment request. | X | | | | | | | | |
| 13413.3.4 | MACs shall issue NPRs or revised NPRs in line with their current standard procedures. | X | | | | | | | | |
| 13413.3.5 | MACs shall wait to make a determination of the hospital's DPP or DSH payment for a cost reporting period associated with any new or confirmed realignment request that the MAC forwards to CMS under BR 13413.2.5 until directed to do so by CMS, at which point the realignment request is verified. | X | | | | | | | | |

## III. PROVIDER EDUCATION TABLE

| Number | Requirement | Responsibility | | | | |
|---|---|---|---|---|---|---|
| | | A/B MAC | | | DME MAC | CEDI |
| | | A | B | HHH | | |
| | None | | | | | |

## 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

**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.

**ATTACHMENTS: 27**

[LETTER TO HOSPITALS – **ATTACHMENT A**]

**Subject: Supplemental Security Income (SSI) Ratio Realignment for Cost Reporting Periods Starting Before October 1, 2013**

Dear [HOSPITAL CONTACT]:

On June 9, 2023, in response to the Supreme Court's ruling in *Azar v. Allina Health Services*, 139 S. Ct. 1804 (2019), the Centers for Medicare & Medicaid Services (CMS) issued a final rule (CMS-1739-F) that established a policy on the treatment of Part C days for purposes of calculating a hospital's disproportionate patient percentage (DPP) for cost reporting periods starting before October 1, 2013 (that is, for cost reporting periods starting before Federal fiscal year (FY) 2014) (88 FR 37772). In this rule, CMS expressed its view that, in light of *Becerra v. Empire Health Foundation, for Valley Hospital Medical Center*, 597 U.S. 424, 435 (June 24, 2022), it is clear that the DSH statute requires CMS to count Part C days in the Medicare fraction because Medicare beneficiaries remain "entitled to [Medicare Part A]" regardless of whether they enroll in Part C, and thus there was no statutory gap to fill that would require rulemaking under *Allina*. Nonetheless, because *Empire* did not squarely address whether Part C enrollees remain "entitled to Part A," CMS adopted, through retroactive rulemaking for cost reporting periods starting before October 1, 2013, the same policy of including Part C days in the Medicare fraction (also known as the "SSI fraction" or "SSI ratio") that was prospectively adopted in the FY 2014 IPPS final rule. Under the policy articulated in this rule, CMS will calculate a hospital's DPP by including Part C days in the Medicare fraction and excluding them from the numerator of the Medicaid fraction.

42 CFR 412.106(b)(3) allows a hospital the opportunity to request to have its SSI ratio realigned based on its cost reporting period (as opposed to the Federal fiscal year). Under this regulation, a realignment will be performed once per hospital per cost reporting period, and the resulting percentage becomes the hospital's official SSI ratio for that period. After the Supreme Court's *Allina* decision, CMS held processing of requests for SSI ratio realignment for cost reporting periods starting before FY 2014 due to a lack of policy established through notice-and-comment rulemaking regarding the treatment of Part C days for that period of time. With the issuance of the final rule (CMS-1739-F), the processing of realignment requests for cost reporting periods starting before FY 2014 will resume.

This letter explains the process for hospitals to confirm or make new realignment requests for cost reporting periods starting before October 1, 2013.

**Posting of Cost Reporting Period-Based SSI Ratios for Cost Reporting Periods Starting Before October 1, 2013**

Cost reporting period-based SSI ratios for cost reporting periods starting before October 1, 2013 are available on the CMS website at https://www.cms.gov/medicare/medicare-fee-for-service-payment/acuteinpatientpps/dsh.

**Realignment Requests for Cost Reporting Periods Starting Before October 1, 2013**

**Existing Realignment Requests:** For any realignment requests for cost reporting periods starting before October 1, 2013 that the provider submitted to its MAC prior to [[Insert Effective Date of CR]], providers

**MUST** confirm these existing requests with their MAC before they can be processed.

**New Realignment Requests:** In addition to confirming existing requests, providers may also request realignments for other cost reporting periods starting before October 1, 2013 in accordance with CMS regulations.

**Information to Send to MACs for Existing or New Realignment Requests:** To confirm an existing request or make a new request for cost reporting periods starting before October 1, 2013, the provider must send a written notification to the MAC which contains the following information:

- Cost report begin date
- Cost report end date

The MAC will verify the written notification it received from the provider and determine DSH payments for verified realignment requests in accordance with CR 13413 (posted on the CMS website at https://www.cms.gov/medicare/regulations-guidance/transmittals/2024-transmittals).

Finally, we note that, in accordance with the existing rules regarding realignment requests (42 CFR 412.106(b)(3)), once a hospital has confirmed its request for realignment of cost reporting periods starting before October 1, 2013 (in the case of requests made prior to [[INSERT Effective DATE of CR]]) or made a new request for such a reporting period, that request may not be withdrawn. The realigned ratio for the cost reporting period (posted on the CMS DSH website at https://www.cms.gov/medicare/medicare-fee-for-service-payment/acuteinpatientpps/dsh) will be the hospital's ratio, regardless of whether the ratio is higher or lower than the Federal fiscal year ratio.

If you have any questions, please email me [OR DESIGNEE] ([MAC'S contact information]).

Sincerely,

[MAC CONTACT]

[LETTER TO HOSPITALS – **ATTACHMENT A**]

**Subject: Supplemental Security Income (SSI) Ratio Realignment for Cost Reporting Periods Starting Before October 1, 2013**

Dear [HOSPITAL CONTACT]:

On June 9, 2023, in response to the Supreme Court's ruling in *Azar v. Allina Health Services*, 139 S. Ct. 1804 (2019), the Centers for Medicare & Medicaid Services (CMS) issued a final rule (CMS-1739-F) that established a policy on the treatment of Part C days for purposes of calculating a hospital's disproportionate patient percentage (DPP) for cost reporting periods starting before October 1, 2013 (that is, for cost reporting periods starting before Federal fiscal year (FY) 2014) (88 FR 37772). In this rule, CMS expressed its view that, in light of *Becerra v. Empire Health Foundation, for Valley Hospital Medical Center*, 597 U.S. 424, 435 (June 24, 2022), it is clear that the DSH statute requires CMS to count Part C days in the Medicare fraction because Medicare beneficiaries remain "entitled to [Medicare Part A]" regardless of whether they enroll in Part C, and thus there was no statutory gap to fill that would require rulemaking under *Allina*. Nonetheless, because *Empire* did not squarely address whether Part C enrollees remain "entitled to Part A," CMS adopted, through retroactive rulemaking for cost reporting periods starting before October 1, 2013, the same policy of including Part C days in the Medicare fraction (also known as the "SSI fraction" or "SSI ratio") that was prospectively adopted in the FY 2014 IPPS final rule. Under the policy articulated in this rule, CMS will calculate a hospital's DPP by including Part C days in the Medicare fraction and excluding them from the numerator of the Medicaid fraction.

42 CFR 412.106(b)(3) allows a hospital the opportunity to request to have its SSI ratio realigned based on its cost reporting period (as opposed to the Federal fiscal year). Under this regulation, a realignment will be performed once per hospital per cost reporting period, and the resulting percentage becomes the hospital's official SSI ratio for that period. After the Supreme Court's *Allina* decision, CMS held processing of requests for SSI ratio realignment for cost reporting periods starting before FY 2014 due to a lack of policy established through notice-and-comment rulemaking regarding the treatment of Part C days for that period of time. With the issuance of the final rule (CMS-1739-F), the processing of realignment requests for cost reporting periods starting before FY 2014 will resume.

This letter explains the process for hospitals to confirm or make new realignment requests for cost reporting periods starting before October 1, 2013.

**Posting of Cost Reporting Period-Based SSI Ratios for Cost Reporting Periods Starting Before October 1, 2013**

Cost reporting period-based SSI ratios for cost reporting periods starting before October 1, 2013 are available on the CMS website at https://www.cms.gov/medicare/medicare-fee-for-service-payment/acuteinpatientpps/dsh.

**Realignment Requests for Cost Reporting Periods Starting Before October 1, 2013**

**Existing Realignment Requests:** For any realignment requests for cost reporting periods starting before October 1, 2013 that the provider submitted to its MAC prior to [[Insert Effective Date of CR]], providers

**<u>MUST</u>** confirm these existing requests with their MAC before they can be processed.

**New Realignment Requests:** In addition to confirming existing requests, providers may also request realignments for other cost reporting periods starting before October 1, 2013 in accordance with CMS regulations.

**Information to Send to MACs for Existing or New Realignment Requests:** To confirm an existing request or make a new request for cost reporting periods starting before October 1, 2013, the provider must send a written notification to the MAC which contains the following information:

- Cost report begin date
- Cost report end date

The MAC will verify the written notification it received from the provider and determine DSH payments for verified realignment requests in accordance with CR 13413 (posted on the CMS website at https://www.cms.gov/medicare/regulations-guidance/transmittals/2024-transmittals).

Finally, we note that, in accordance with the existing rules regarding realignment requests (42 CFR 412.106(b)(3)), once a hospital has confirmed its request for realignment of cost reporting periods starting before October 1, 2013 (in the case of requests made prior to [[INSERT Effective DATE of CR]]) or made a new request for such a reporting period, that request may not be withdrawn. The realigned ratio for the cost reporting period (posted on the CMS DSH website at https://www.cms.gov/medicare/medicare-fee-for-service-payment/acuteinpatientpps/dsh) will be the hospital's ratio, regardless of whether the ratio is higher or lower than the Federal fiscal year ratio.

If you have any questions, please email me [OR DESIGNEE] ([MAC'S contact information]).

Sincerely,

[MAC CONTACT]