



Extended Repayment Schedule (ERS) Request Form

All fields are required

Provider Name:

Provider Number (PTAN):

NPI Number:

Provider State:

Contact Name:

Contact Title:

Contact Email Address:

Contact Telephone Number:

Overpayment Type:

Date of Demand Letter:

Overpayment Amount:

No. of Months Requested for ERS (>6 months - <60 months):

Rationale for ERS Request:

I authorize the MAC to automatically apply underpayments and/or manual refunds to this Extended Repayment Schedule (Yes/No):

Signature:

Date:



Extended Repayment Schedule (ERS) Request Form

Part A/B – Not a Sole Proprietor

PTAN:

NPI:

A provider is expected to repay any overpayment promptly. If repaying an overpayment within 30 days would constitute a “hardship” on the provider, a request for an Extended Repayment Schedule (ERS) should be submitted immediately. However, if the overpayment is outstanding and not referred to Treasury, the provider shall request an ERS beyond 30 days. An ERS is not a request to delay an overpayment due date.

- In order to qualify for an ERS, the provider must meet the “hardship” rule. Hardship exists when the total amount of all outstanding overpayments (principal and interest) not included in an approved, existing repayment schedule is 10 percent or greater than the total Medicare payments made for: (1) the cost reporting period covered by the most recently submitted cost report; or (2) the previous calendar year for a non-cost report provider.
- If a complete ERS request with all required documentation and good faith payment are received, recoupment will be ceased, unless payments are currently being suspended or withheld for other reasons.
- If an ERS request is received with all documentation but no good faith payment, the provider will be placed on 30% recoupment, until payment is received.
- If an incomplete ERS request is received, the provider will be placed on no less than 30% recoupment, until all documentation is received. The Medicare Administrative Contractor (MAC) will review and request all missing documentation. If information is not received by the due date, the ERS request will be closed and full collection activities will resume.
- Recouped funds that occur while processing an ERS request shall not be refunded.
- Payments must continue to be submitted every 30 days until the provider receives written approval/denial instructing otherwise. Payments should be made payable to ‘**Medicare Part -- (A or B)**’ and referenced ‘**ERS**’.
- ERS requests greater than 36 months will be referred to CMS for final decision.

All ERS requests and documentation should be submitted to the email: FCSO-ERS@FCSO.com

Payments: ERS Processing
First Coast Service Options, Inc.
2020 Technology Parkway, Suite 100
Mechanicsburg, PA 17050
(via priority mail or commercial carrier)

All items mailed to the above address should also be communicated to the above email.



ERS Checklist of Required Documentation

To be considered for an ERS request, the following documentation is required. Required documentation must be submitted to the contractor in order to begin the process of determining financial hardship. **If you are unable to furnish one or more of the required documents, please submit a statement explaining the reason for the delay or inability.**

Items Included? (Yes, No, N/A = Not Applicable (provide explanation))

For all ERS requests (6 – 60 months):

1. **Extended Repayment Schedule (ERS) Request Form** – Page 4.
2. **Overpayment Notification Letter(s)** – Provide a copy of the Overpayment Notification Letter(s) requesting an ERS on.
3. **Signed Proposed Amortization schedule** – The schedule should contain the length of proposed repayment, dates of payment, and payment amounts separated between principal and interest. Applicable interest rate is indicated within the initial overpayment letter.
4. **Installment Payments** – Submit the first installment payment, per the proposed amortization schedule, along with future payments while under review (every 30 days). Provide check and tracking copies.

For ERS requests 12 months or greater (12 - 60 months):

5. **Balance Sheets** – The most current balance sheet (within 3 months of the date of the request) and the balance sheet for the most recent full fiscal year (preferably prepared by the provider's accountant).

*Note: If the time period between the two balance sheets is less than 6 months (or the provider cannot submit balance sheets prepared by its accountant including compilation report, or audited including audit packet) financial statements for the **last two fiscal year end reporting periods are required in addition to the current interim financial statements.** This would include Balance Sheets, Income Statements, and Statements of Cash Flow.*

If consolidated statements (including more than one entity) are submitted, separate statements showing the individual provider's contribution must also be submitted.

Interim period ending:

Fiscal Year Ending 1:

Fiscal Year Ending 2:

6. **Income Statements** – Related to each of the balance sheets. Including revenue breakdown by payer (e.g., Medicare, Medicaid, Private Pay).
7. **Cash Flow Statements** – For the periods covered by each of the balance sheets. This statement should identify beginning and ending cash balances.

If the date of the request for an ERS is more than three months after the date of the most recent balance sheet, a cash flow statement should be prepared for all months between that date and the date of the request.



8. Projected Cash Flow Statement – From the date of the interim period, covering the remainder of the fiscal year. If fewer than six (6) months remain, a projected cash flow statement for the following fiscal year should be included.

Projected fiscal year end:
Following fiscal year end:

9. Certification Statement - The financial statements submitted must contain a certification regarding misrepresentation or falsification of information. Page 5.

10. Parent Financial Statements – If an outside facility manages the financial aspects of the business, financial records for the outside facility must be submitted as well, for all periods related to the balance sheets.

Explanation:

11. Occupancy Mix (Part A Only) – by type of patient (e.g., Medicare, Medicaid, Private Pay) total patient days, available bed days, and number of Medicare certified beds for the periods the income statements cover.

Explanation:

12. Schedule showing amounts due to and from related companies or individuals included in the Balance Sheets. The schedule should show the names of related organizations/persons, TIN and NPI numbers. It shall also show where the amounts appear on the balance sheet – such as AR, Notes Receivable, etc.

Explanation:

13. Schedule showing types and amounts of expenses (included in the Income Statements) paid to related organizations. The Schedule shall show names of the related organizations, TIN and NPI numbers.

Explanation:

14. Investments - List of investments by type (stock, bond, etc.), amount, and current market value as of the date of the report

Explanation:

15. Restricted Cash - List of restricted cash funds by amounts as of the date of the ERS request and the purpose for which each fund is to be used.

Explanation:

16. Notes and Mortgages - List of notes and mortgages payable by amounts as of the date of the report, and their maturity dates.

Explanation:



Certification Statement
Balance Sheets and Income Statements
For an Extended Repayment Schedule

“MISREPRESENTATION AND FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS BALANCE SHEET OR INCOME STATEMENT SHALL BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW.”

I HEREBY CERTIFY that I have examined the balance sheet and income statement prepared by _____ and that, to the best of my knowledge and belief, it is a true, correct, and complete statement from the books and records of the provider.

CERTIFIED BY:

OFFICER TITLE:

SIGNATURE:

Date: