

Extended Repayment Schedule (ERS) Checklist

Physician/Sole Proprietor Supporting Documentation

A provider is expected to repay any overpayment promptly. If repaying an overpayment within thirty (30) days would constitute a “hardship” on the provider, the provider should submit a request for an ERS immediately. However, the provider may request an ERS at any time the overpayment is outstanding. Once we receive an ERS request, withholding of Medicare payments may be partially or completely stopped while we review the request. The following explains when a provider’s Medicare payments may be subject to withholding.

- If the completed ERS application and the first payment of the anticipated ERS are received within 41 days of the date of the initial demand letter, the Medicare payments will not be withheld unless Medicare payments are currently being suspended or withheld for another outstanding overpayment, penalty, or investigation.
- If we do not hear from the provider regarding an ERS application within 41 days from the date of the first demand letter, we will begin to recoup the overpayment by withholding 100% of Medicare payments. Any payments withheld prior to the receipt of the ERS application will be applied to the outstanding overpayment and will not be refunded.
- Any request for an ERS greater than 36 months will be forwarded to the CMS Regional Office for approval.
- If approved, the ERS repayment period will run from the date the ERS is approved.
- The provider must continue to submit monthly payments until written approval/denial is received. If a provider fails to continue to submit monthly payments, we may initiate withholding of Medicare payments.
- Once an ERS is approved, we shall withhold monthly ERS installments from the provider’s Medicare payments unless the provider specifically requests to send checks and we agree.
- When an underpayment or manual refund is identified, we will notify the provider in writing. The provider will have 15 calendar days following this notification to submit a request (with justification) to have the refund release to the provider and not apply it to the ERS. We will review the request and respond accordingly. The determination is not an initial determination and is not appealable.
- The ERS is considered in default if the provider misses one payment (31 days past due). When a provider defaults on an approved ERS, we will continue with normal debt collection (discontinuing the ERS, pursuing the full balance owed, and/or referral to the US Treasury).

Contact Information

Providing this information will expediate future communications

Name:

Position:

Phone:

Fax:

Email:

All listed items must be submitted to begin the process of determining financial hardship. If you are unable to furnish one or more of the required items, please submit a statement explaining the reason for the delay or inability.

Items Included? (Y = Yes, N = No)

- | | | |
|---|---|--|
| Y | N | A signed, written request that refers to the specific overpayment for which an ERS is being requested must be submitted. This request must: <ul style="list-style-type: none">• Detail the number of months requested.• Indicate the approximate monthly payment amount (principal and interest).• Include the first payment (per the proposed amortization schedule). |
| Y | N | Copy of the specific overpayment notification letter.
Note: If the provider requests a 6-to-11-month ERS, this is the only documentation required. However, if it is determined that a longer ERS is appropriate, the information below is required as well. |

If a sole proprietor:

- | | | |
|---|---|---|
| Y | N | A completed Form CMS-379 (Financial Statement of Debtor):
https://www.cms.gov/Medicare/CMS-Forms/CMS-Forms/Downloads/CMS379.pdf
Note: All fields on this form must be completed. |
| Y | N | An income tax return from the most recent calendar year. |
| Y | N | Percent of Occupancy – by type of patient for the period(s) the income statement covers

% Medicare Patients

% Medicaid Patients

% Private Pay

100 % Total Patients |

If not a sole proprietor:

- | | | |
|---|---|---|
| Y | N | Balance sheets: The most current balance sheet and the one for the last complete fiscal year (preferably prepared by your accountant). If consolidated statements (including more than one entity) are submitted, separate statements showing the individual provider's contribution must also be submitted.
Note: If the time period between the two balance sheets is less than six months (or you cannot submit balance sheets prepared by your accountant), you must submit balance sheets for the last two complete fiscal years in addition to the most current balance sheet. |
|---|---|---|

Y	N	Income statements related to the balance sheets (preferably prepared by your accountant).
Y	N	Cash flow statements for the periods covered by the balance sheets. If the date of the request for an extended repayment plan is more than three (3) months after the date of the most recent balance sheet, a cash flow statement should be prepared for all months between the date and the date of the request.
Y	N	Projected cash flow statements covering the remainder of the current fiscal year. If fewer than six (6) months remain, a projected cash flow statement for the following year should be included.
Y	N	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 or persons, tax identification number (TIN), and national provider identifier (NPI) numbers, and where the amounts appear on the balance sheet, such as accounts receivable, notes receivable, etc.
Y	N	Schedule showing types and amounts of expenses (including in the income statements) paid to related organizations. The names of the related organizations, TIN and NPI numbers should be shown.
Y	N	List of restricted cash funds by amounts as of the date of request and the purpose for which each fund is to be used. Note: This documentation is only required if specifically requested by WPS Government Health Administrators
Y	N	List of investments by type (stock, bond, etc.), amount, and current market value as of the date of the report. Note: This documentation is only required if specifically requested by WPS Government Health Administrators
Y	N	List of notes and mortgages payable by amounts as of the date of the report, and their due dates. Note: This documentation is only required if specifically requested by WPS Government Health Administrators
Y	N	Amount of outstanding advance payment(s) (if applicable).
Y	N	You prefer to remit checks for the monthly payments.
Y	N	You prefer WPS Government Health Administrators to withhold your monthly payments.

Note: If you are unable to furnish some of the documentation, you should fully explain why.

Once an ERS is approved, we shall recoup monthly ERS installments unless the provider specifically requests to send checks and we agree.

Your first payment referenced "ERS Request," and made payable to *WPS Government Health Administrators*, along with the above requested information, should be mailed directly to:

Wisconsin Physicians Service
Government Health Administrators
Extended Repayment Request
1717 W Broadway
Madison, WI 53713

Please submit all documentation to which you have answered a "NO" response within 10 days of this letter.

Please ensure that all balance sheets and income statements include the following statements that are displayed below:

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THE
BALANCE SHEET OR INCOME STATEMENT MAY BE PUNISHABLE BY FINE AND/OR
IMPRISONMENT UNDER FEDERAL LAW.

**I HEARBY 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 DEBTOR.**

SIGNED:

OFFICER OR OWNER OF DEBTOR(S):

TITLE:

DATE: