



## **WHO MUST FILE**

The Net Excluded Charges Calculation Schedule must be filed by every Hospital required to be licensed under RSA 151 that provides inpatient and outpatient hospital services.

## **WHEN TO FILE**

Every hospital shall file on or before the fifteenth day of April in the taxable period a Medicaid Enhancement Tax Return including this supporting schedule to the Department of Revenue Administration. Taxable period, as defined in RSA 84-A:1, V, means a 12-month period beginning July 1 and ending June 30.

## **PURPOSE OF SCHEDULE**

The purpose of this Schedule is to provide a methodology to calculate the Net Excluded Charges of Outpatient Hospital Services to be reported on the Medicaid Enhancement Tax Return, Form DP-153, Line 2. The Net Excluded Charges of Outpatient Hospital Services is to be reported net of deductions for bad debts, charity care, and payor discounts. This will allow for the deductions of bad debts, charity care, and payor discounts to be reported at their gross amounts on Form DP-153, Lines 4(a) through 4(c).

## **NEED FORMS?**

To obtain additional forms, you may visit our website at [www.revenue.nh.gov](http://www.revenue.nh.gov) or call the Forms Line at (603) 230-5001.

## **NEED HELP?**

Call the Department of Revenue Administration, Taxpayer Services at (603) 230-5920. Individuals with hearing or speech impairments may call TDD Access: Relay NH 1-800-735-2964.

## **LINE-BY-LINE INSTRUCTIONS**

Continue onto page 2 for line-by-line instructions.



**HOSPITAL NAME AND TAXPAYER IDENTIFICATION NUMBER**

Enter the name of hospital and taxpayer identification number [Federal Employer Identification Number (FEIN)] in the spaces provided.

Enter the name of the person completing the schedule and the hospital's fiscal year end date in the spaces provided.

**STEP 1: CALCULATE GROSS EXCLUDED CHARGES - OUTPATIENT HOSPITAL SERVICES**

**LINE 1-LINE 17**

Enter the gross excluded charges for outpatient hospital services and its respective Form CMS-2552-10 Worksheet, Column, and Row reference if applicable. Gross excluded charges are the gross charges for outpatient hospital services before deductions for bad debts, charity care, and payor discounts.

**LINE 18**

Enter the sum of Lines 1 through 17 on Line 18 and report that amount on Line 19.

**STEP 2: CALCULATE NET EXCLUDED CHARGES - OUTPATIENT HOSPITAL SERVICES**

**LINE 19**

Enter Gross Excluded Revenue from Line 18.

**LINE 20**

Enter Net Revenue Percent from Line 26.

**LINE 21**

Calculate the net excluded charges for outpatient hospital services by multiplying Line 19 by Line 20. Report this amount on Form DP-153, Line 2.

**STEP 3: CALCULATE NET REVENUE PERCENT**

**LINE 22**

Enter Net Patient Revenues from Form CMS-2552-10, Worksheet G-3, Line 3. If Net Patient Revenues are not being reported from Form CMS-2552-10, Worksheet G-3, Line 3, enter source in provided columns.

**LINE 23**

Enter all Bad Debts of the hospital and its respective Form CMS-2552-10 Worksheet, Column, and Row reference if applicable.

**LINE 24**

Enter Net Patient Revenues less Bad Debts by subtracting Line 23 from Line 22.

**LINE 25**

Enter Total Patient Revenues from Form CMS-2552-10, Worksheet G-3, Line 1. If Total Patient Revenues are not being reported from Form CMS-2552-10, Worksheet G-3, Line 1, enter source in provided columns.

**LINE 26**

Calculate the Net Revenue Percent by dividing Line 24 by Line 25. Report this amount on Line 20.