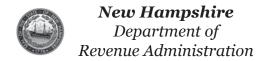


Net Excluded Charges Calculation Schedule

For the TAXABLE period beginning July 1, 2015 and ending June 30, 2016 in accordance with RSA 84-A:4 **Hospital Name Taxpayer Identification Number** Name of Person Completing this Form Hospital Fiscal Year End Date **Source Step 1: Calculate Gross Excluded Charges For Outpatient Hospital Services** Form CMS-2552-10 (if applicable) Worksheet Column Row Amount 1. Adult Day Care 2. Ambulance Services 3. Ambulatory Surgical Center 4. Dental Service 5. Diabetes Education 6. Durable Medical Equipment 7. Emergency ALS Training Program 8. Nursing Facility taxable under RSA 84:C 9. Nutritional Consultation 10. Physician Service 11. Podiatry Service 12. Retail Pharmacy 13. Rural Health Clinic 14. Senior Center Clinic 15. Swing Bed taxable under RSA 84-C 16. Wound Care Clinic 17. Other (itemize) 18. Total (Sum of Lines 1 through 17) Step 2: Calculate Net Excluded Charges - Outpatient Hospital Services 19. Gross Excluded Revenue (From Line 18) Χ 20. Net Revenue Percent (From Line 26) 21. Net Excluded Charges-Outpatient Hospital Services (Line 19 Multiplied by Line 20) Report on DP-153, Line 2 Step 3: Calculate Net Revenue Percent 22. Net Patient Revenues (CMS-2552-10, Wkst G-3, Line 3) 23. Bad Debts 24. Net Patient Revenues Less Bad Debts (Line 22 minus Line 23) 25. Total Patient Revenues (CMS-2552-10, Wkst G-3, Line 1) 26. Net Revenue Percent (Line 24 divided by Line 25)



Net Excluded Charges Calculation Schedule

INSTRUCTIONS

WHO MUST FILE A NET EXCLUDED CHARGES CALCULATION SCHEDULE

The Net Excluded Charges Calculation Schedule must be filed by every Hospital required to be licensed under RSA 151 that provide 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.

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).

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 LINES 1 THROUGH 17

Enter the gross excluded charges for outpatient hospital services and its respective Form CMS-2552-10 Worksheet, Column, and Row reference if applicable. Please refer to Technical Information Release 2013-007 at http://www.revenue.nh.gov/tirs documents/2013-007.pdf for guidance on exclusions. 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.



Net Excluded Charges Calculation Schedule

INTRUCTIONS - continued

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.