Extended Repayment Schedule (ERS) 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, a request for an ERS should be submitted immediately; however, the provider may request an ERS at any time the overpayment is outstanding. Once an ERS request is received, withholding of Medicare payments may be partially or completely stopped while the request is reviewed. 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 Wisconsin Physicians Service Government Health Administrators (WPS GHA) does not hear from the provider regarding an ERS application within 41 days from the date of the first demand letter, WPS GHA 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.

- Any approved ERS will run from the date of the first demand letter.

- The provider must continue to submit monthly payments until written approval/denial is received. If a provider fails to continue to submit monthly payments, WPS GHA may initiate withholding of Medicare payments.

- Once an ERS is approved, WPS GHA shall withhold monthly ERS installments from the provider’s Medicare payments unless the provider specifically requests to send checks and WPS GHA agrees.

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Contact Information (providing this information will expedite any future communications)

Name: _____ Position: _____

Phone: _____ Fax: _____ Email: _____

All of the listed items must be submitted 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? (Y = Yes, N = No)

Y ◯ N ◯	A signed, written request must be submitted that refers to the specific overpayment for which an ERS is being requested. This request must: • 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 a 6-month ERS is requested, this is the only documentation required. However, if it is determined that a longer ERS is appropriate, the information listed below will be required as well.

If a sole proprietor:

Y ◯ N ◯	A completed Form CMS-379 (Financial Statement of Debtor). To obtain a form you may access the CMS website at http://www.cms.gov/cmsforms/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 ◯	Loan applications (requests for extended repayment 36 months or more). At least one letter from a financial institution denying a loan request for the amount of the overpayment.

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.

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Y ◯ N ◯	Income Statements related to the balance sheets (preferably prepared by your accountant).
Y ◯ N ◯	Statement of Sources and Application of Funds for the periods covered by the income statements.
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) and show 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 ◯	Loan Applications (requests for extended repayment 36 months or more). At least one letter from a financial institution denying a loan request for the amount of the overpayment.
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 GHA.
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 GHA.
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 GHA.

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

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

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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:

WPS GHA
ERS – Payment Recovery
1707 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:

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 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 debtor.

Signed: _____

Officer or owner of debtor(s): _____

Title: _____

Date: _____