Part III - Summary of Costs and Charges

Line 56--Enter in column 1 the sum of the costs in Part I, column 4, line 7, and column 3, line 41. Enter in column 3 the sum of the charges in Part I, column 1, line 7 and column 2, line 41.

Line 57--Enter in column 1 the cost of inpatient services of interns and residents not in an approved teaching program from Part II, column 3, line 48. Enter in column 3 your charges for the services for which the cost is entered in column 1. If you do not charge separately for the services of interns and residents, enter zero in column 3.

Line 58--Enter in column 1 the cost of outpatient services of interns and residents not in an approved teaching program from Part II, column 3, line 55. Enter in column 3 the provider charges for the services for which the cost is entered in column 1. If you do not charge separately for the services of interns and residents, enter zero in column 3.

Line 59--Enter in column 1 the direct organ acquisition costs and allocated general service costs from Worksheet B, Part I, column 26, lines 105, 106, 107, 108, 109, 110, or 111, whichever is applicable.

These direct costs include, but are not limited to, the cost of services purchased under arrangements or billed directly to you for:

- Fees for physician services (preadmission donor and recipient tissue typing),
- Costs for organs acquired from other providers or organ procurement organizations,
- Transportation costs of organs,
- Organ recipient registration fees,
- Surgeon’s fees for excising cadaveric organs, and
- Tissue typing services furnished by independent laboratories.

NOTE: Transportation costs to ship organs outside of the United States are not an allowable cost.

If you have a schedule of charges which represents the various direct organ acquisition costs included in column 1, enter in column 3 the total of the charges which are applicable to the costs in column 1. However, if you have no such schedule of charges, enter the amount from column 1 in column 3.

Line 60--Teaching hospitals or sub-providers electing to be reimbursed for services of physicians on the basis of reasonable cost (see 42 CFR 415.160 and CMS Pub. 15-1, chapter 21, §2148), enter the cost of physicians. For cost reporting periods ending before June 30, 2014, transfer the amount from Worksheet D-5, Part II, column 3, lines 24 through 30, as applicable. For cost reporting periods ending on or after June 30, 2014, transfer the amount from Worksheet D-5, Part IV, lines 24 through 30, as applicable.

Line 61--Enter in columns 1 and 3 the sum of lines 56 through 60. This amount must be equal to or greater than the amount reported on line 66 (revenues for organs sold).

Line 62--Enter the number of total usable organs excised and purchased minus all unusable or discarded organs that could not be transplanted (usable organs equals Worksheet D-4, Part IV, line 74, sum of columns 1 and 2, minus Worksheet D-4, Part IV, line 83, sum of columns 1 and 2). For islets since the number of islets cells injected into a recipient will vary depending on
the patient, enter the number of patients who received islets injections. Each patient is allowed a maximum of two islet injections per inpatient stay.

**Line 63**—Enter the total Medicare usable organs that are included on line 62. Medicare usable organs include organs transplanted into Medicare beneficiaries (this excludes Medicare Advantage beneficiaries), organs sent to military hospitals (that have a reciprocal sharing agreement with the Organ Procurement Organization (OPO) in effect prior to March 3, 1988, and approved by the contractor), organs that had partial payments by a primary insurance payer in addition to Medicare, organs sent to other providers and organs sent to OPOs. Do not include organs used for research, organs sent to military hospitals (without a reciprocal sharing agreement with the OPO) in effect prior to March 3, 1988, and approved by the contractor), organs sent to veterans’ hospitals, organs sent outside the United States, organs transplanted into non-Medicare beneficiaries, organs that were totally paid by primary insurance other than Medicare, organs that were paid by a Medicare Advantage plan, and organs procured from a non-certified OPO.

**Line 64**—Enter line 63 divided by line 62.

**Line 65**—Enter in column 1, the Medicare costs calculated by multiplying the ratio in column 2, line 64, by the total costs in column 1, line 61. Enter in column 3, the Medicare charges calculated by multiplying the ratio in column 2, line 64, by the total charges in column 3, line 61.

**Line 66**—Enter in columns 1 and 3, the total revenue applicable to:

- Organs (included on line 63) furnished to other providers, organs sent to OPOs, and organs sent to military hospitals with a reciprocal sharing agreement with the OPO in effect prior to March 3, 1988, and approved by the contractor.

- Organs that were partially reimbursed by another primary insurer other than Medicare and were included on line 63.

**NOTE:** When the primary payer makes a single payment for the transplant and acquisition, it is necessary to prorate the amount received between the transplant and the acquisition based on the charges submitted to the payer. Report the primary payer amounts applicable to organ transplants on Worksheet E, Part A, line 60. Report the primary payer amounts applicable to organ acquisition on this line.

**Line 67**—Enter the amount entered on line 65 minus the amount on line 66.

**Line 68**—Enter in all columns the total amount of organ acquisition charges billed to Medicare under Part B. This occurs when organs are transplanted into Medicare beneficiaries who, on the day of transplantation, are not entitled to Part A benefits. This computation reflects an adjustment between Medicare Part A and Part B costs and charges so that the amount added under Part B is the same amount subtracted under Part A.

**Line 69**—For columns 1 and 3 subtract line 68 from line 67. For columns 2 and 4 transfer that amount from line 68.
Part IV - Statistics.--

Lines 70 through 84--The data entered are data applicable to living donors (column 1) and cadaveric donors (column 2). Use column 1 (living related) for kidney, partial liver, and partial lung transplants. If you complete this worksheet for hearts, pancreases, intestines, whole livers, whole lungs, or islets do not complete column 1.

Line 74--Enter the sum of lines 70 through 73.

Lines 75 through 82--Enter in columns 1 and 2 the appropriate number of organs sold (or transplanted). Enter in column 3 the revenue applicable to organs furnished to other providers, organ procurement organizations and others, and for organs transplanted into non-Medicare patients. Such revenues must be determined under the accrual method of accounting. If organs are transplanted into non-Medicare patients who are not liable for payment on a charge basis, and as such there is no revenue applicable to the related organ acquisitions, the amount entered on these lines must also include an amount representing the acquisition cost of the organs transplanted into such patients. Determine this amount by multiplying the average cost of organ acquisition by the number of organs transplanted into non-Medicare patients not liable for payment on a charge basis.

Compute the average cost of organ acquisition by dividing the total cost of organ acquisition (including the inpatient routine service costs and the inpatient ancillary service costs applicable to organ acquisitions) by the total number of organs transplanted into all patients and furnished to others. If the average cost cannot be determined in the manner described, then use the appropriate standard organ acquisition charge in lieu of the average cost.

Line 83--Enter in columns 1 and 2 the applicable number of unusable organs.

Line 84--Enter the sum of lines 75 through 83. These totals equal the totals on line 74, columns 1 and 2.