

## **Medicare Credit Balance Report (CMS- 838)**

The CMS-838 is specifically used to monitor identification and recovery of "credit balances" due to Medicare. A credit balance is an improper or excess payment made to a provider as the result of patient billing or claims processing errors. Examples of Medicare credit balances include instances where a provider is:

- Paid twice for the same service either by Medicare or by Medicare and another insurer;
- Paid for services planned but not performed or for non-covered services;
- Overpaid because of errors made in calculating beneficiary deductible and/or coinsurance amounts.

For purposes of completing the CMS-838, a Medicare credit balance is an amount determined to be refundable to Medicare. Generally, when a provider receives an improper or excess payment for a claim, it is reflected in their accounting records (patient accounts receivable) as a "credit". However, Medicare credit balances include monies due the program regardless of its classification in a provider's accounting records. Only Medicare credit balances are reported on the CMS-838.

### ***Submitting the form CMS-838***

Submit a completed CMS-838 to your fiscal intermediary (FI) within 30 days after the close of each calendar quarter. Include in the report all Medicare credit balances shown in your accounting records (including transfer, holding or other general accounts used to accumulate credit balance funds) as of the last day of the reporting quarter.

If there is no Medicare credit balances to report for the ended calendar quarter you only need to send the **CERTIFICATION PAGE** (First Page) signed and check:

There are no Medicare credit balances to report for this quarter.

**See next page for information where to send Form CMS-838.**

The Credit Balance Report CMS 838 is not related to the Cost Report

**We do not prepare CMS 838. This form must be prepared and sent by the Medicare provider.**



**NMP Professional Services, Inc.**  
Phone: 786-372-1155 Fax: 786-558-8461  
[www.costreportcpa.com](http://www.costreportcpa.com)

## Regional Home Health Intermediaries

The Centers for Medicare & Medicaid Services (CMS) does allow for MCBRs to be accepted under facsimile; therefore, it is not necessary to both send a facsimile and mail an original.

### Palmetto GBA

<http://www.palmettogba.com/palmetto/corporate.nsf/DocsCat/Home>

**Serving:** Kentucky, North Carolina, South Carolina, Tennessee, Alabama, Florida, Georgia, Mississippi, Arkansas, Louisiana, New Mexico, Oklahoma, Texas, Illinois, Indiana, and Ohio.

**Return your credit balance report (CMS 838) by mail or fax to:**

Regular and Certified Mail	Fax	Inquiries may be sent to:
Palmetto GBA Attn: Credit Balance Reporting PO Box 100109 Columbia, SC 29202	Attn: Credit Balance Reporting (803) 419-3277	<a href="mailto:Credit.Balance@PalmettoGBA.com">Credit.Balance@PalmettoGBA.com</a>

### National Government Services

<http://www.ngsmedicare.com/wps/portal/ngsmedicare/home>

**Serving:** Alaska, Arizona, California, Hawaii, Idaho, Oregon, Nevada, Washington, Northern Mariana Islands, Guam, and American Samoa, Michigan, Minnesota, New Jersey, New York, Puerto Rico, the Virgin Islands, and Wisconsin.

**Return your credit balance report (CMS 838) by mail or fax to:**

PROVIDERS IN THE FOLLOWING STATE:	RETURN THE CREDIT BALANCE REPORT TO:	FAX
American Samoa, California, Guam, Hawaii, Michigan, Northern Mariana Island, Virginia, West Virginia, Wisconsin	National Government Services, Inc. Part A ORU/Credit Balance Reports P.O. Box 7071 Indianapolis, IN 46207-7071	Attn: Credit Balance Reporting <b>(315) 442-4009</b>
CT, NY	National Government Services, Inc. P.O. Box 4811 Syracuse, New York 13221-4811	<b>(315) 442-4258</b>

### Cigna Government Services

<http://www.cgsmedicare.com/hhh/index.html>

**Serving:** Colorado, Delaware, Iowa, Kansas, Maryland, Missouri, Montana, Nebraska, N Dakota, S Dakota, Pennsylvania, Utah, Virginia, West Virginia, Wyoming, Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont.

Send your credit balance report (CMS 838) by fax to: **(615)-664-5987** or by mail to:

CGS  
Attn: HHH Credit Balance Reporting  
P.O. Box 20014  
Nashville, TN 37202