

Message

**From:** Tsai, Daniel (CMS/CMCS) (b)(6) (b)(6) [SAI]  
**Sent:** 4/20/2023 10:30:51 PM  
**To:** Howe, Rory (CMS/CMCS) (b)(6) (b)(6) Silanskis, Jeremy  
(b)(6) (b)(6) Maccarroll, Amber  
(b)(6) (b)(6) Miller, Courtney  
(CMS/CMCS) (b)(6) (b)(6) Deboy, Alissa  
(CMS/CMCS) (b)(6) (b)(6) Giles, John (CMS/CMCS)  
**CC:** Costello, Anne Marie (CMS/CMCS) (b)(6) (b)(6) Vitolo, Sara  
(CMS/CMCS) (b)(6) (b)(6) Briskin, Perrie  
(CMS/CMCS) (b)(6) (b)(6) Hebert, Krista  
(CMS/CMCS) (b)(6) (b)(6)  
**Subject:** FW: FW: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Attachments:** Texas Delegation CMS Letter on the Bulletin on Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments.pdf

FYI

**From:** Coney, Lillie <Lillie.Coney@mail.house.gov>  
**Sent:** Thursday, April 20, 2023 5:48 PM  
**To:** 'secretary@hhs.gov' <secretary@hhs.gov>; Mccluskie, Sean (HHS/IOS) <Sean.Mccluskie@hhs.gov>; Ramirez, Angela (HHS/IOS) <Angela.Ramirez@hhs.gov>; Brooks-LaSure, Chiquita (CMS/OA) <Chiquita.Brooks-LaSure@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Cc:** Coney, Lillie <Lillie.Coney@mail.house.gov>; Arceo, Amy <Amy.Arceo@mail.house.gov>  
**Subject:** Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Importance:** High

April 19, 2023

The Honorable Xavier Becerra  
Secretary, U.S. Department of Health & Human Services  
200 Independence Avenue, S.W.  
Washington, DC 20201

The Honorable Chiquita Brooks-LaSure  
Administrator  
Centers for Medicare & Medicaid Services  
Department of Health and Human Services  
Hubert H. Humphrey Building  
200 Independence Avenue, SW  
Washington, DC 2021

The Honorable Daniel Tsai  
The Deputy Administrator and Director

Center for Medicaid and CHIP Services  
Centers for Medicare and Medicaid Services  
U.S. Department of Health and Human Services  
200 Independence Avenue, SW  
Washington, DC 20201

Dear Secretary Becerra, Administrator Brooks-LaSure, and Deputy Administrator and Director Tsai:

As members of the Texas Congressional Delegation, we have worked with President Biden and with you to improve access to care for all Americans, regardless of income or need. We applaud the Department of Health and Human Services (“HHS”) for its dedication to sustaining and strengthening the health care safety net. The Administration’s investment in the Medicaid program is invaluable, particularly as we transition out of a global public health emergency. We share the Administration’s commitment to supporting our most vulnerable communities and stand ready to assist with your agency’s laudable efforts.

However, while we closely align with your mission, we are deeply concerned by the Informational Bulletin (the “Bulletin”) entitled “Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments”, which was released by the Centers for Medicare & Medicaid Services (“CMS”) on February 17, 2023. The Bulletin echoes many of the themes of the Medicaid Fiscal Accountability Regulation (“MFAR”) proposed in 2019. The Bulletin specifically revives the agency’s attempts to assert its jurisdiction over wholly private arrangements between hospitals, lacking any state involvement.

As you may recall, the MFAR proposed rule received such strong bipartisan opposition that President Trump’s Administration initiated its withdrawal. President Biden also noted his opposition to MFAR as part of his campaign platform, followed by HHS taking quick action to withdraw the proposed rule in January 2021. Like President Biden, we recognized the existential threat the proposed policies posed to our communities’ hospitals and the Medicaid beneficiaries they serve, prompting us to introduce bipartisan legislation that would have halted any implementation of the MFAR proposed rule.

It is clear, however, that some within CMS continue to push the MFAR agenda despite its withdrawal and the agency lacking the authority to set forth such provider tax policies. In fact, the Office of Inspector General (“OIG”) previously opined that there are no regulations to preclude this type of arrangement. Moreover, when CMS raised this issue last year in federal court, a federal judge in Texas reasoned that CMS’s legal position was not at all in line with the Medicaid statute. In short, the Bulletin is a significant and inappropriate shift in policy by CMS that is inconsistent with current law and the agency’s own history of enforcement action.

A policy shift of this significance threatens not only the most vulnerable citizens of our home state, but Medicaid beneficiaries across the country. We question what good this policy shift will have for the health care safety net and how it will ensure equitable access to care for patients. In the nearly four years since CMS first announced its MFAR proposal, not a single time has CMS staff been able to quantify the impact or assure us that this policy will not disrupt equitable access to care.

Moreover, we wish to emphasize that the local provider taxes under attack serve a critical purpose: they provide an avenue for hospitals that have historically struggled to gain access to much-needed supplemental Medicaid payments. This path is a lifeline for hospitals along the southern border and in the 89 Texas counties where non-governmental hospitals are the primary providers for Medicaid patients—areas where Medicaid beneficiaries already have limited access to care. Absent the local financing mechanism, these hospitals, and the patients they serve once again face disenfranchisement.

For these reasons, we ask CMS to withdraw the Bulletin and refrain from seeking to enforce it until the agency can determine the impact it will have on the providers serving our Medicaid beneficiaries. Unless we understand how this policy enhances, rather than reduces equitable access to care, we will continue in our efforts to oppose the agency's policies.

Thank you for your attention to this very important matter.

Very Truly Yours

Sheila Jackson Lee  
Member of Congress

Colin Allred  
Member of Congress

Joaquin Castro  
Member of Congress

Jasmine Crockett  
Member of Congress

Henry Cuellar  
Member of Congress

Marc A. Veasey  
Member of Congress

Vincent Gonzalez  
Member of Congress

Regards,  
Lillie Coney  
Chief of Staff  
Congresswoman Sheila Jackson Lee (TX-18)  
2426 Rayburn HOB  
Washington, DC 20515  
(202) 225-3816  
(202) 870-6429  
Lillie.Coney@mail.house.gov

Message

**From:** Endelman (he/him), Jonathan (CMS/CMCS) (b)(6)  
(b)(6)

**Sent:** 1/12/2023 4:12:02 PM

**To:** Snyder, Laura (CMS/CMCS) (b)(6)  
(b)(6) CMS State Directed  
(b)(6)  
(b)(6) Fan, Kristin (CMS/CMCS)  
(b)(6)  
(b)(6); Teal, Lela (CMS/CMCS)  
(b)(6)  
(b)(6); Arnold, Charlie (CMS/CMCS)  
(b)(6)  
(b)(6); Bonelli, Anna  
(CMS/CMCS) (b)(6)  
(b)(6); Clark, Jennifer  
(CMS/CMCS) (b)(6)  
(b)(6); Cuno, Richard  
(CMS/CMCS) [/o=ExchangeLabs/ou=Exchange Administrative Group  
(b)(6)]; Goldstein, Stuart  
(CMS/CMCS) (b)(6)  
(b)(6); Howe, Rory  
(CMS/CMCS) (b)(6)  
(b)(6) Maccarroll, Amber  
(CMS/CMCS) (b)(6) up  
(b)(6) Silanskis, Jeremy  
(CMS/CMCS) (b)(6)  
(b)(6)

**CC:** Giles, John (CMS/CMCS) (b)(6)  
(b)(6); Gibson, Alexis  
(CMS/CMCS) (b)(6)  
(b)(6)

**Subject:** RE: RE: North Carolina

**Attachments:** Questions on North Carolina Hospital Tax Statistical Test and Hold Harmless Jan 12 2023.docx

Dear Laura,

Please see attached for FMG's questions. We have been working with Cecelia Williams [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov) and Betty J Staton [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov) at the State for the tax waiver, so might be beneficial to include them on the email as well when sending.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.

Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Tuesday, January 10, 2023 8:19 AM  
**To:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Gibson, Alexis (CMS/CMCS) <alexis.gibson@cms.hhs.gov>  
**Subject:** RE: North Carolina

Thank you Laura. We look forward to working with you to resolve this issue.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>  
**Sent:** Tuesday, January 10, 2023 8:12 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Gibson, Alexis (CMS/CMCS) <alexis.gibson@cms.hhs.gov>  
**Subject:** RE: North Carolina

Hi Jonathan and FMG colleagues,

Thank you for the update. As noted today, we are concerned with the length of time that this review has been on hold. We received the preprint in April 2022 and have been ready to approve this action pending this outstanding concern on the provider tax for several months. We appreciate that financing issues take time to resolve, but no questions have been issued to the state on the provider tax in months.

We appreciate that everyone is juggling several priorities, including NPRMs as well as ongoing work. However, we feel that continuing to hold this review in this manner is problematic.

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share

if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,  
Laura

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:27 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Lovie,

North Carolina was brought up today during a meeting with Rory. He said he would take a look at the questions and get back to us soon. We just wanted to keep you updated. Thanks.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, January 5, 2023 11:49 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Thank you Lovie. We are waiting on clearance to send the questions from Rory. I hope to bring this up with Charlie today at our meeting. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, January 5, 2023 10:39 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Anna and Jonathan,

Happy New Year! As a follow up to the emails below, can you provide a status update on FMG's question sets for NC. The state has requested updates regarding the questions since November 2022. Can you assist us with getting the questions cleared? We'd like to respond to the state and send any questions from FMG this week if possible.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 12:05 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I can confirm that the issue was brought up at the meeting with Rory yesterday. Rory stated that he would take a look at the questions and loop back with us after he had a chance to review them. I will be sure to keep you updated as more information becomes available. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, December 15, 2022 10:58 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I believe there was supposed to be a meeting with Rory yesterday where we had planned to ask if Rory had taken a look at the questions for North Carolina. I am not sure if we brought that up at the meeting. Let me check and get back with you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 10:03 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS)



<[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan,

I'm following up on the email below. Have you received feedback from Rory regarding the North Carolina question sets? The state is requesting a status update.

Thank you,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Tuesday, December 13, 2022 1:45 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan and Stuart,

North Carolina is requesting a status update (please see attached email). During the FMG meeting yesterday and the email below you indicated you're waiting for feedback from Rory on the question sets. We'd like to respond to the state and send any questions from FMG this week if possible. We look forward to your update on next steps.

Thanks,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 12:04 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 11:50 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS)

<Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>  
**Subject:** RE: North Carolina

Lovie,

Yes. We have questions about the tax waiver submission itself as well as about our hold harmless concerns. Similar to how we handled the Louisiana IP/OP hospital tax, our plan is to ask the questions related to the tax waiver submission itself to the state through the tax waiver submission process and our questions concerning possible hold harmless arrangements through the state-directed payment financing review process. On his request, we have sent both sets of questions to Rory and are waiting to hear back from him with his feedback before sending the questions to the state. Please let us know if we can be of any further assistance at this time. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>  
**Sent:** Monday, November 28, 2022 10:18 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Burns, James (CMS/CMCS) <James.Burns@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>  
**Subject:** RE: North Carolina

Hi Jonathan,

Happy Monday! North Carolina is requesting a status update regarding their tax waiver submission (please see attachment). Does FMG have follow questions for the state? I'll add this topic the DMCP/FMG meeting agenda for tomorrow.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Sent:** Tuesday, November 1, 2022 1:39 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** FW: North Carolina

Dear all,

I started to review North Carolina's IP hospital services and OP hospital services health care-related taxes. I can already tell this one is going to require a lot of work before it gets to something approaching a tax for which we could recommend approval. It's certainly not the most straight forward or easily understandable submission we have ever received. It's been a decade since the state has come in to us with a tax waiver submission and it shows. I don't think someone has worked on this data in a long time. In general, the more recent a tax waiver approval is, the better shape it tends to be. In an ideal world, states would go in every so often to make sure the data is correct, clean things up, etc. We had a section of MFAR that had an expiration date of three years for tax waivers that I think would have partially addressed this issue. Please see attached for questions and the submission from the State. Please also see attached for the tax waiver approval from 2011. Also, it would be good to hear more detail from Rory about what he knows specifically about the pooling and redistribution mechanism that we believe may be attached to this tax and the extant hold harmless concerns. I am copying DMCP for awareness. I will also copy when we send questions to the state.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Friday, October 7, 2022 2:35 PM

**To:** [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov); [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)

**Cc:** Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** North Carolina

Good afternoon Ms. Staton,

My name is Jonathan Endelman and I am a member of the tax team located in the Financial Management Group (FMG) at CMS. We are responsible for reviewing all health care-related tax waivers of the broad-based and uniformity requirements. We are acknowledging receipt of the State's submission of 10/6/2022 requesting a waiver of the broad-

based and uniformity requirements for its inpatient and outpatient hospital services taxes. We will be in touch in case we have any questions or concerns over the course of our review. In the future, please address all tax waivers to:

Mr. Rory Howe, Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
U.S. Department of Health & Human Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850

Thank you.

Best,

Jonathan

Message

**From:** Briskin, Perrie (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 2/15/2023 11:49:28 PM

**To:** Pryor, Rachel (HHS/OS/IOS); (b)(6)  
(b)(6)

**CC:** Ciccone, Caroline (HHS/ASPA); (b)(6)  
(b)(6); Arguello, Andres (OS/IOS)  
(b)(6)  
(b)(6); Alexander, Bruce  
(CMS/OC); (b)(6)  
(b)(6); Wagner, Rachel  
(CMS/OC); (b)(6)  
(b)(6); Aldana, Karen  
(CMS/OC); (b)(6)  
(b)(6); Trucil, Daniel (CMS/OC)  
(b)(6)  
(b)(6); Hennessy, Amy  
(CMS/OC); (b)(6)  
(b)(6); Katch (she/her),  
Hannah (CMS/OA); (b)(6)  
(b)(6); Janu, Shanna  
(CMS/CMCS); (b)(6)  
(FYDIBOHF23SPDLT); (b)(6); Dorsey, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6); Boston, Beverly (CMS/CMCS)  
(b)(6)  
(b)(6); Kirchgraber, Kate  
(CMS/OL); (b)(6)  
(b)(6); Mauser, Gayle (CMS/OL)  
(b)(6)  
(b)(6); Hebert, Krista  
(CMS/CMCS); (b)(6)  
(b)(6); Tsai, Daniel  
(CMS/CMCS); (b)(6)  
(b)(6); Costello, Anne Marie  
(CMS/CMCS); (b)(6)  
(b)(6); Vitolo, Sara  
(CMS/ECHCO); (b)(6)  
(b)(6); Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6)

**Subject:** CMS - Health Care Taxes CIB and FL Financial Management Review

**Attachments:** CIB\_Healthcare Related Taxes\_DRAFT\_02.15.2023.docx; CIB\_Healthcare Related Taxes Reactive\_DRAFT\_02.15.2023.docx; FL Companion Letter, 9-29-22.pdf; EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Hi Rachel,

As we have discussed, CMS has three upcoming actions regarding healthcare related taxes.

1. **CMS Informational Bulletin (CIB) on healthcare related taxes** – release this Friday, February 17, 3pm
  - a. Attached: CIB draft, CIB reactive statement draft.
  - b. This will be posted to Medicaid.gov. CMS will send a listserv notice, no press release or social.

2. **Florida Financial Management Review (FMR) Notification related to the state’s healthcare related taxes** – next Wednesday, February 22
  - a. Attached: Letter draft, September 2022 letter to the state where CMS initially notified them that this FMR was coming.
  - b. CMS will issue to the state of Florida a notification in the form of a letter to the state of an FMR of Florida’s managed care state directed payments (SDPs) funded by the state’s health-related tax (the same taxes highlighted by the CIB).
  - c. CMS has until the end of this calendar year to issue a final FMR report.
  - d. The letter is not public and will not be posted by CMS.
  - e. The state was made aware of this forthcoming action last September (see 9-29-22 PDF attached) and is expecting CMS’s letter. CMS staff will also alert Florida in advance this Friday of the letter to be sent to them next Wednesday.
  - f. Reactive (Draft): “As a matter of policy, CMS does not speculate on active reviews.”
3. **Missouri Question-Set Related in Advance of CMS-64 review, related to the state’s healthcare related taxes** – next Wednesday, February 22
  - a. Question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues. The focused CMS-64 review can result in a deferral if we find issues.
  - b. The question set is not public and will not be posted by CMS.
  - c. CMS staff will also alert Missouri in advance this Friday of the question-set to be sent to them next Wednesday.

I am cc’ing here ASPA and OC leadership to get everyone on the same thread. Everything is still in draft form, but we plan to only make minor tweaks at this point. See more information below on the Florida FMR and our rollout timeline.

Please let us know if you have any questions.

Thank you!

Best,  
Perrie

#### **More on the Florida FMR**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid, Tom Wallace, will receive a letter notifying the state of the engagement by CMS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022 (attached). The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share (b)(5)

**(b)(5)**

#### **Rollout Timeline**

**(1) ROLL-OUT** – The CIB will be released on Friday by 3pm

- Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact Florida Medicaid Director regarding engaging on a FMR** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in September 2022.
- Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact the Missouri Medicaid regarding a focused CMS-64 review** of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .

- Friday 2/17 - **CIB RELEASED @3pm**

**(2) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):**

- On Weds 2/22 CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 CMS will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

**Perrie Briskin**

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell: (b)(6)

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Message

**From:** Endelman (he/him), Jonathan (CMS/CMCS); (b)(6)

**Sent:** 3/31/2023 2:24:48 PM

**To:** Vogel, Jeremy (HHS/OGC); (b)(6); Knight, Gary (CMS/CMCS); (b)(6); Moreth, James (CMS/CMCS); (b)(6); Snyder, Laura (CMS/CMCS); (b)(6); Kosin, Donald (HHS/OGC); (b)(6); Boston, Beverly (CMS/CMCS); (b)(6); Teal, Lela (CMS/CMCS); (b)(6); Arnold, Charlie (CMS/CMCS); (b)(6); Clark, Jennifer (CMS/CMCS); (b)(6); Cuno, Richard (CMS/CMCS); (b)(6); Fan, Kristin (CMS/CMCS); (b)(6); Goldstein, Stuart ((b)(6)); Heitt, Melissa (CMS/FCHCO); (b)(6); McClure, Deb (CMS/CMCS); (b)(6); Mosley, Elle (CMS/CMCS); (b)(6); Schoonover, Matthew (CMS/CMCS); (b)(6); Dinh, Diana (CMS/CMCS); (b)(6); Sampson, Tamara (CMS/CMCS); (b)(6)

**CC:** Giles, John (CMS/CMCS); (b)(6); Howe, Rory (CMS/CMCS); (b)(6)

**Subject:** Meeting to Discuss Oregon and Tax Waiver Best Practices Document

**Attachments:** RE: RE: Oregon Hospital Tax

Thank you everyone for attending and participating in the call yesterday. I think we have next steps.

1. DRR will issue an RAI related to the SPA acknowledging the state's arguments about why they feel the two facilities that are not taxed and not listed as excluded in the tax waiver approval letter do not provide inpatient (IP) or outpatient (OP) hospital services. However, we will inform the state that we disagree with the State's interpretation and explain why. This could include reference to where expenditures from the facilities are claimed on the CMS-64, in the section reserved for inpatient hospital services, what pages of the state plan payments to them are governed by, 4.19 A, the section reserved for inpatient hospital services, the fact that



other states routinely exclude rehab/LTAC and psychiatric hospitals from their taxes on IP and OP hospital taxes, the fact that the state itself pointed to the exclusion of these two facilities as the reason why it did not consider its tax to be broad-based and uniform, the fact that as Jeremy Vogel noted, we discussed the IP/IMD issue and made clear there that there was a distinction between how Section 1905 (a)(1) of the Social Security Act defined IP hospital services and how it is defined for the purposes of health care-related taxes at Section 1903 (w)(7) (A)(i) of the Social Security Act and stated there that IMDs needed to be addressed in IP hospital taxes (please see attached for reference email). We will ask the state if they would be willing to submit a tax waiver that addresses the two excluded facilities.

2. Laura Snyder will brief DMCP leadership on the legal options and Rory's preferred policy approach and we will reconvene on April 3, 2023 at the FMG/DMCP touchbase.
3. DFP will brief Rory on what happened on the call and discuss it at the meeting we have scheduled with Rory on April 4.
4. DFP will send to OGC the "Best Practices" document as soon as we have received OGD edits, possibly before we have OCD edits. The exact timing of this is to be determined.

Thank you. Have a good weekend.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

Message

**From:** Briskin, Perrie (CMS/CMCS); (b)(6)  
(b)(6) [S]  
**Sent:** 2/15/2023 11:49:28 PM  
**To:** Pryor, Rachel (HHS/OS/IOS); (b)(6)  
(b)(6)  
**CC:** Ciccone, Caroline (HHS/ASPA); (b)(6)  
(b)(6); Arguello, Andres (OS/IOS)  
(b)(6); Alexander, Bruce  
(CMS/OC); (b)(6)  
(b)(6); Wagner, Rachel  
(CMS/OC); (b)(6)  
(b)(6); Aldana, Karen  
(CMS/OC); (b)(6)  
(b)(6); Trucil, Daniel (CMS/OC)  
(b)(6)  
(b)(6); Hennessy, Amy  
(CMS/OC); (b)(6)  
(b)(6); Katch (she/her),  
Hannah (CMS/OA); (b)(6)  
(b)(6); Janu, Shanna  
(CMS/CMCS); (b)(6)  
(b)(6); Dorsey, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6); Boston, Beverly (CMS/CMCS)  
(b)(6)  
(b)(6); Kirchgraber, Kate  
(CMS/OL); (b)(6)  
(b)(6); Mauser, Gayle (CMS/OL)  
(b)(6)  
(b)(6); Hebert, Krista  
(CMS/CMCS); (b)(6)  
(b)(6); Tsai, Daniel  
(CMS/CMCS); (b)(6)  
(b)(6); Costello, Anne Marie  
(CMS/CMCS); (b)(6)  
(b)(6); Vitolo, Sara  
(CMS/FCHCO); (b)(6)  
(b)(6); Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6)

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Thank you!

Best,  
Perrie

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(b)(5)

**(b)(5)**

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**Perrie Briskin**

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell: (b)(6)

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Appointment

**From:** Wiley, Evelyn (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 2/1/2023 9:49:12 PM  
**To:** Wiley, Evelyn (CMS/CMCS); (b)(6)  
(b)(6) Howe, Rory  
(CMS/CMCS); (b)(6)  
(b)(6); Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
(b)(6); Silanskis, Jeremy  
(CMS/CMCS); (b)(6)  
(b)(6); Gavens, Jay (CMS/CMCS)  
(b)(6)  
(b)(6) Arnold, Charlie  
(CMS/CMCS); (b)(6)  
(b)(6) Clark, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6) Goldstein, Stuart  
(CMS/CMCS); (b)(6)  
(b)(6); Cuno, Richard  
(CMS/CMCS); (b)(6)  
(b)(6); Lane, Robert  
(CMS/CMCS); (b)(6)  
(b)(6); Barraza, Leticia  
(CMS/CMCS); (b)(6)  
(b)(6) Holligan, Ricardo  
(CMS/CMCS); (b)(6)  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6)

**Subject:** Discuss FL LPPF FMR  
**Location:** <https://cms.zoomgov.com>; (b)(6)

**Start:** 2/2/2023 7:00:00 PM  
**End:** 2/2/2023 8:00:00 PM  
**Show Time As:** Tentative

**Required Attendees:** Howe, Rory (CMS/CMCS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Gavens, Jay (CMS/CMCS); Arnold, Charlie (CMS/CMCS); Clark, Jennifer (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Cuno, Richard (CMS/CMCS); Lane, Robert (CMS/CMCS); Barraza, Leticia (CMS/CMCS); Holligan, Ricardo (CMS/CMCS); Endelman (he/him), Jonathan (CMS/CMCS)

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Appointment

**From:** Wiley, Evelyn (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 3/14/2023 6:06:45 PM

**To:** Wiley, Evelyn (CMS/CMCS); (b)(6)  
(b)(6)  
(CMS/CMCS); (b)(6)  
(b)(6) Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
(b)(6); Silanskis, Jeremy  
(CMS/CMCS); (b)(6)  
(b)(6) Clark, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6); Goldstein, Stuart  
(CMS/CMCS); (b)(6)  
(b)(6) Boston, Beverly  
(CMS/CMCS); (b)(6)  
(b)(6) Mauser, Gayle (CMS/OL)  
(b)(6)  
(b)(6); Kirchgraber, Kate  
(CMS/OL); (b)(6)  
**CC:** Arnold, Charlie (CMS/CMCS); (b)(6)  
(b)(6) Martino, Maria  
(CMS/OL); (b)(6)  
(b)(6) Howell, Cherie (CMS/OL)  
(b)(6)  
(b)(6) Chadwick, Alpheus  
(CMS/OL); (b)(6)  
(b)(6)

**Subject:** Prep Call for on Hold Harmless Guidance with Rep. Al Green's Office  
**Location:** <https://cms.zoomgov.com/j/...> (b)(6)

**Start:** 3/28/2023 3:30:00 PM  
**End:** 3/28/2023 4:00:00 PM  
**Show Time As:** Tentative

**Required Attendees:** Howe, Rory (CMS/CMCS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Clark, Jennifer (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Boston, Beverly (CMS/CMCS); Mauser, Gayle (CMS/OL); Kirchgraber, Kate (CMS/OL)

**Optional Attendees:** Arnold, Charlie (CMS/CMCS); Martino, Maria (CMS/OL); Howell, Cherie (CMS/OL); Chadwick, Alpheus (CMS/OL)

- Order of Events:**
- Tuesday 3/28 – internal prep for briefing with Rep. Green’s (TX) office on how the hold harmless letter relates to Texas (**Draft talking points below; FMG reviewing/seeking CMCS OCD clearance**). We will also plan to use this time to ensure we’re all on the same page regarding the bullets that follow.
  - Wednesday 3/29 – call with Rep. Green’s (TX) office
  - Thursday, 3/30 – issuance of Missouri deferral; OL will notify authorizing committee staff and the Missouri delegation (**OL drafting QAs we expect from the Hill**)
  - Tuesday, 4/4 – briefing with E&C minority staff on the hold harmless guidance more generally, what states may have hold harmless arrangements, etc.

### **Draft Talking Points for Rep. Green Call (3/29)**

- We know you are interested in particular on Texas, but we thought it might be helpful to first provide some general context about the guidance you asked about:
  - As you know, on February 17, 2023, CMS issued a Medicaid informational bulletin regarding health care-related taxes and hold harmless arrangements involving the redistribution of Medicaid payments.
  - Hold harmless arrangements, as defined in the Medicaid statute, are arrangements in which the State or another unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax. The statute prohibits these arrangements.
  - Recently, we have been approached by several states with questions about complying with this provision of law, and we have also learned of states that may have existing arrangements or are considering establishing them, particularly with respect to states establishing or renewing Medicaid managed care state directed payments.
  - The informational bulletin reiterates the federal requirements concerning hold harmless arrangements with respect to health care-related taxes. We hope that this guidance provides additional clarity to states, and we also encourage them to raise any questions or concerns they may have about the permissibility of health care-related taxes to CMS as early in the process as possible, to avoid any issues.
- With respect to Texas specifically:
  - As you know, Texas has in place what is known as the Local Provider Payment Fund or LPPF. Based on information obtained by CMS, including limited information provided by the state and publicly available third-party materials, the LPPF arrangements used by some localities in Texas appear to include hold harmless arrangements because the localities impose a tax and the state directly or indirectly provides for payments that guarantee to hold the taxpayers harmless for all or any portion of the tax amount. If our understanding of those LPPF arrangements is correct, they constitute hold harmless arrangements that are prohibited under the Medicaid statute and CMS regulations. [this language is pulled from the publicly available November 2021 [letter](#) to the State; page 5 includes additional detail regarding our understanding of the arrangement]
  - CMS has communicated these concerns to the state and, when we recently approved Texas' state directed payments, we included in our approval letter that approval of the state directed payments does not constitute any specific Medicaid financing mechanism used to support the non-federal share of the provider payment arrangement. We also clarified that we reserve the authority to enforce requirements, including by initiating separate deferrals and/or disallowances of federal financial participation.

**(b)(5)**

- As is the case with any state, if CMS or an oversight agency discovers the existence of impermissible financing practices related to health care related taxes, CMS will take enforcement action as necessary.

### **Draft Talking Points for E&C Minority Call (4/4)**

- As you know, on February 17, 2023, CMS issued a Medicaid informational bulletin regarding health care-related taxes and hold harmless arrangements involving the redistribution of Medicaid payments.
- Hold harmless arrangements, as defined in the Medicaid statute, are arrangements in which the State or another unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax. The statute prohibits these arrangements.
- This is not new policy or, as I understand is circulating, a revival of MFAR. Unlike MFAR, which was proposed rulemaking to change Medicaid regulations relating to multiple aspects of Medicaid financing, the guidance we issued in February reiterates existing requirements under current law and regulations. [E&C minority staff noted that the letter is being called the "MFAR letter"]



- Recently, we have been approached by several states with questions about complying with this provision of law, and we have also learned of states that may have existing arrangements or are considering establishing them, particularly with respect to states establishing or renewing Medicaid managed care state directed payments.
- We hope that this guidance provides additional clarity to states, and we also encourage them to raise any questions or concerns they may have about the permissibility of health care-related taxes to CMS as early in the process as possible, to avoid any issues.

**(b)(5)**

- Starting with the 3 states that may have these arrangements:
  - **Texas:**
    - Texas has in place what is known as the Local Provider Payment Fund or LPPF. Based on information obtained by CMS, including limited information provided by the state and publicly available third-party materials, the LPPF arrangements used by some localities in Texas appear to include hold harmless arrangements because the localities impose a tax and the state directly or indirectly provides for payments that guarantee to hold the taxpayers harmless for all or any portion of the tax amount. If our understanding of those LPPF arrangements is correct, they constitute hold harmless arrangements that are prohibited under the Medicaid statute and CMS regulations. [this language is pulled from the publicly available November 2021 [letter](#) to the State; page 5 includes additional detail regarding our understanding of the arrangement]
    - CMS has communicated these concerns to the state and, when we recently approved Texas' state directed payments, we included in our approval letter that approval of the state directed payments does not constitute any specific Medicaid financing mechanism used to support the non-federal share of the provider payment arrangement. We also clarified that we reserve the authority to enforce requirements, including by initiating separate deferrals and/or disallowances of federal financial participation.

**(b)(5)**

- **Florida:**
  - Similarly, Florida has in place an LPPF that we also understand includes hold harmless arrangements.
  - In Florida's case, we were working with the state for some time in an effort to address the concerns, but have been unable to resolve them **(b)(5)** the state and, when we recently approved Florida's state directed payments, we provided the same information as was included in the letter to Texas—that the approval does not constitute approval of the Medicaid financing mechanism, and that we reserve the authority to enforce requirements.
  - In late February, we sent a letter to Florida initiating a Financial Management Review (FMR) to examine the state Medicaid agency's compliance with federal requirements over the next several months.
- **Missouri:**
  - As you know, we took deferral action in Missouri last week.
  - Missouri has a longstanding arrangement called the Federal Reimbursement Allowance tax program that appears to include a hold harmless arrangement, and in 2019, we became aware of details of the arrangement that outlined hold harmless aspects. In 2020, CMS engaged the state about its concerns. Also in 2020, the then CMCS Director sent a letter to the state describing our concerns and memorializing a conversation with state Medicaid agency leadership who at that time committed to ending the hold harmless arrangement by June 30, 2021.

- Contrary to its commitment documented in the July 28, 2020 letter, the state recently informed CMS that it does not intend to end its pooling arrangement.
- In late February, we sent a letter to Missouri initiating a focused review of Missouri's program expenditures reported to CMS on the Form CMS-64, and as part of the review of the CMS-64 for the December 31, 2022 quarter, on February 17, 2023, we sent the state some questions to confirm our understanding of the Missouri FRA program and pooling arrangement. On March 10, 2023, the state responded to CMS with responses that supported our continued concerns regarding the tax and, last week, we issued a deferral.

**(b)(5)**

- With respect to the state I mentioned where we were successful in intervening early:
  - **Louisiana:**
    - In X month and year, we received information that suggested Louisiana's legislature was developing what would have been a hold harmless arrangement as part of the financing mechanism for its state directed payment program. We engaged the state about those issues, worked with the state on alternatives that would comply with federal law, and ultimately the state withdrew the state directed payment proposal it had submitted and submitted a modified proposal.
- We are hopeful that the guidance we issued will further promote our efforts to work with states and get ahead of these issues as we did in Louisiana.

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Delivery Report

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**From:** Howe, Rory (CMS/CMCS); [redacted] (b)(6)  
[redacted] (b)(6)  
**Sent:** 2/17/2023 2:28:05 PM  
**To:** Gavens, Jay (CMS/CMCS); [redacted] (b)(6)  
[redacted] (b)(6)  
**Subject:** Read: Read: Revised FL LPPF Engagement Letter & Request List

Your message

**To:** Howe, Rory (CMS/CMCS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS)  
**CC:** Holligan, Ricardo (CMS/CMCS); Lane, Robert (CMS/CMCS); Barraza, Leticia (CMS/CMCS)  
**Subject:** Revised FL LPPF Engagement Letter & Request List  
**Sent:** 1/31/2023 5:28:03 PM

was read 2/17/2023  
on 2:27:40  
PM

Message

**From:** Boston, Beverly (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 2/14/2023 8:16:02 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS); (b)(6)  
(b)(6); Arnold, Charlie  
(CMS/CMCS); (b)(6)  
(b)(6); Clark, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6); Goldstein, Stuart  
(CMS/CMCS); (b)(6)  
(b)(6); Cuno, Richard  
(CMS/CMCS); (b)(6)  
(b)(6); Gavens, Jay  
(CMS/CMCS); (b)(6)  
(b)(6); Ferguson, Dorothy  
(CMS/CMCS); (b)(6)  
(b)(6); Curry, Celestine  
(CMS/CMCS); (b)(6)  
(b)(6); Fan, Kristin (CMS/CMCS)  
(b)(6)  
(b)(6); Kimble, Davida  
(CMS/CMCS); (b)(6)  
(b)(6)

**CC:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6); Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
(b)(6); Silanskis, Jeremy  
(CMS/CMCS); (b)(6)  
(b)(6); adams, lia (CMS/CMCS)  
(b)(6)  
(b)(6)

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by their health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's use of revenues from its Local Provider Participation (LPPF) tax program as a source of Florida's non-federal share. (b)(5)

(b)(5)  
(b)(5)  
(b)(5)  
(b)(5)

**(3) ROLL-OUT** – The CIB will be released on Friday by 2pm, Rory please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)



<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24~~ COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 20, 2023 12:37 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

**Beverly**

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that: (b)(5)

(b)(5) They are, of course, but that is not the only motivating factor in issuing the CIB; (b)(5)

(b)(5)

(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think I would not recommend

(b)(5)

(b)(5)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.



Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI)

<Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Minor@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins,

Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Hakim, Alyson (Aly) (CMS/CMCS) <[Alyson.Hakim@cms.hhs.gov](mailto:Alyson.Hakim@cms.hhs.gov)>; Appleton, Paige (CMS/CCSQ) <[Paige.Appleton@cms.hhs.gov](mailto:Paige.Appleton@cms.hhs.gov)>; Moody-Williams, Jean (CMS/CCSQ) <[jean.moodywilliams@cms.hhs.gov](mailto:jean.moodywilliams@cms.hhs.gov)>; Michael, Sean (CMS/CCSQ) <[sean.michael@cms.hhs.gov](mailto:sean.michael@cms.hhs.gov)>; Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>; Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>; Kerrigan, Maureen (CMS/OPOLE) <[Maureen.Kerrigan@cms.hhs.gov](mailto:Maureen.Kerrigan@cms.hhs.gov)>; Balch (she/her), Elissa (CMS/OPOLE) <[Elissa.Balch@cms.hhs.gov](mailto:Elissa.Balch@cms.hhs.gov)>; Sutton, Erin (CMS/OPOLE) <[erin.sutton2@cms.hhs.gov](mailto:erin.sutton2@cms.hhs.gov)>; Spitalnic, Paul (CMS/OACT) <[paul.spitalnic@cms.hhs.gov](mailto:paul.spitalnic@cms.hhs.gov)>; Cooper, Jill (CMS/OACT) <[Jill.Cooper@cms.hhs.gov](mailto:Jill.Cooper@cms.hhs.gov)>; Croston, Diane (CMS/OACT) <[Diane.Croston@cms.hhs.gov](mailto:Diane.Croston@cms.hhs.gov)>; CMS OLClearances <[OLClearances@cms.hhs.gov](mailto:OLClearances@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Keene, Danyail (CMS/OL) <[Danyail.Keene@cms.hhs.gov](mailto:Danyail.Keene@cms.hhs.gov)>; Druckman, Jennifer (CMS/OL) <[Jennifer.Druckman@cms.hhs.gov](mailto:Jennifer.Druckman@cms.hhs.gov)>; Oakes, Meghan (CMS/OL) <[Meghan.Oakes@cms.hhs.gov](mailto:Meghan.Oakes@cms.hhs.gov)>; Newlin, Manda (CMS/OL) <[Manda.Newlin@cms.hhs.gov](mailto:Manda.Newlin@cms.hhs.gov)>; Stahlman, Mary Ellen (CMS/OL) <[MaryEllen.Stahlman@cms.hhs.gov](mailto:MaryEllen.Stahlman@cms.hhs.gov)>; Martino, Maria (CMS/OL) <[Maria.Martino@cms.hhs.gov](mailto:Maria.Martino@cms.hhs.gov)>; Mote, Katelyn (CMS/OL) <[Katelyn.Mote@cms.hhs.gov](mailto:Katelyn.Mote@cms.hhs.gov)>; Khalid, Zunaira (CMS/OL) <[Zunaira.Khalid@cms.hhs.gov](mailto:Zunaira.Khalid@cms.hhs.gov)>; Ryan, Dan (CMS/OL) <[Dan.Ryan@cms.hhs.gov](mailto:Dan.Ryan@cms.hhs.gov)>; Upchurch, Talaiya (CMS/OL) <[Talaiya.Upchurch@cms.hhs.gov](mailto:Talaiya.Upchurch@cms.hhs.gov)>; Kirchgraber, Kate (CMS/OL) <[Kate.Kirchgraber@cms.hhs.gov](mailto:Kate.Kirchgraber@cms.hhs.gov)>; Mauser, Gayle (CMS/OL) <[Gayle.Mauser@cms.hhs.gov](mailto:Gayle.Mauser@cms.hhs.gov)>; Minor, Nevena (CMS/OL) <[Nevena.Minor@cms.hhs.gov](mailto:Nevena.Minor@cms.hhs.gov)>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <[meg.barry@cms.hhs.gov](mailto:meg.barry@cms.hhs.gov)>; Dawson, Andrew (CMS/OL) <[Andrew.Dawson@cms.hhs.gov](mailto:Andrew.Dawson@cms.hhs.gov)>; Lewandowski, David (CMS/OL) <[David.Lewandowski@cms.hhs.gov](mailto:David.Lewandowski@cms.hhs.gov)>; Miner, Imani (CMS/OL) <[Imani.Miner@cms.hhs.gov](mailto:Imani.Miner@cms.hhs.gov)>; Goto, Meinan (CMS/OL) <[Meinan.Goto@cms.hhs.gov](mailto:Meinan.Goto@cms.hhs.gov)>; Greene, Mary (CMS/OAGM) <[Mary.Greene@cms.hhs.gov](mailto:Mary.Greene@cms.hhs.gov)>; Brown, Michelle (CMS/OAGM) <[Michelle.Brown@cms.hhs.gov](mailto:Michelle.Brown@cms.hhs.gov)>; Amburgey, Louise (CMS/OAGM) <[Louise.Amburgey1@cms.hhs.gov](mailto:Louise.Amburgey1@cms.hhs.gov)>; Waskiewicz, Beth (CMS/OAGM) <[beth.waskiewicz@cms.hhs.gov](mailto:beth.waskiewicz@cms.hhs.gov)>; Tatum, Kimberly (CMS/OAGM) <[Kimberly.Tatum@cms.hhs.gov](mailto:Kimberly.Tatum@cms.hhs.gov)>; Calabro, Alice (CMS/OAGM) <[Alice.Calabro@cms.hhs.gov](mailto:Alice.Calabro@cms.hhs.gov)>; Kelly, Ryan (CMS/OAGM) <[Ryan.Kelly@cms.hhs.gov](mailto:Ryan.Kelly@cms.hhs.gov)>; Hazelwood, Antoinette (CMS/OAGM) <[Antoinette.Hazelwood@cms.hhs.gov](mailto:Antoinette.Hazelwood@cms.hhs.gov)>; Schmitz, Stefanie (CMS/OAGM) <[Stefanie.Schmitz1@cms.hhs.gov](mailto:Stefanie.Schmitz1@cms.hhs.gov)>; Lanasa, Michele (CMS/OAGM) <[Michele.Lanasa@cms.hhs.gov](mailto:Michele.Lanasa@cms.hhs.gov)>; Eberhart, Christina (CMS/OAGM) <[Christina.Eberhart2@cms.hhs.gov](mailto:Christina.Eberhart2@cms.hhs.gov)>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <[Catherine.Rippey@cms.hhs.gov](mailto:Catherine.Rippey@cms.hhs.gov)>; Hamilton, Andrea (CMS/OHI) <[andrea.hamilton@cms.hhs.gov](mailto:andrea.hamilton@cms.hhs.gov)>; Brauer (he/him), Randy (CMS/OHI) <[Randy.Brauer@cms.hhs.gov](mailto:Randy.Brauer@cms.hhs.gov)>; Slade, James (CMS/OHI) <[James.Slade@cms.hhs.gov](mailto:James.Slade@cms.hhs.gov)>; Hernandez (she/her), Laura (CMS/OHI) <[Laura.Hernandez@cms.hhs.gov](mailto:Laura.Hernandez@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Harris, Monica (CMS/CMCS) <[Monica.Harris@cms.hhs.gov](mailto:Monica.Harris@cms.hhs.gov)>; Harshman, Sara (CMS/CMCS) <[Sara.Harshman@cms.hhs.gov](mailto:Sara.Harshman@cms.hhs.gov)>; Stegmaier, Jason (CMS/CMCS) <[Jason.Stegmaier@cms.hhs.gov](mailto:Jason.Stegmaier@cms.hhs.gov)>; Whelan, Ellen-Marie (CMS/CMCS) <[EllenMarie.Whelan@cms.hhs.gov](mailto:EllenMarie.Whelan@cms.hhs.gov)>; Miller, Courtney (CMS/CMCS) <[Courtney.Miller@cms.hhs.gov](mailto:Courtney.Miller@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Fowler (she/her), Liz (CMS/CMMI) <[Liz.Fowler@cms.hhs.gov](mailto:Liz.Fowler@cms.hhs.gov)>; Tabe-Bedward, Arrah (CMS/CMMI) <[arrah.tabebedward@cms.hhs.gov](mailto:arrah.tabebedward@cms.hhs.gov)>; Rushton, Andrew (CMS/CMMI) <[Andrew.Rushton@cms.hhs.gov](mailto:Andrew.Rushton@cms.hhs.gov)>; Dziak, Kathleen (CMS/CMMI) <[Kathleen.Dziak@cms.hhs.gov](mailto:Kathleen.Dziak@cms.hhs.gov)>; Cardin, Megan (CMS/CMMI) <[Megan.Cardin@cms.hhs.gov](mailto:Megan.Cardin@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Wells, Carrie (CMS/CMMI) <[Carrie.Wells1@cms.hhs.gov](mailto:Carrie.Wells1@cms.hhs.gov)>; Barberi, Jade (CMS/CMMI) <[Jade.Russell@cms.hhs.gov](mailto:Jade.Russell@cms.hhs.gov)>; Doherty, Theresa (CMS/CMMI) <[Theresa.Doherty@cms.hhs.gov](mailto:Theresa.Doherty@cms.hhs.gov)>; Anderson, Jessica (CMS/CMMI) <[jessica.anderson@cms.hhs.gov](mailto:jessica.anderson@cms.hhs.gov)>; McGinley, Katelynn (CMS/CMMI) <[katelynn.mcginley@cms.hhs.gov](mailto:katelynn.mcginley@cms.hhs.gov)>; Greene, Mary (CMS/OBRHI) <[Mary.Greene1@cms.hhs.gov](mailto:Mary.Greene1@cms.hhs.gov)>; McClain, Rena (CMS/OBRHI) <[Rena.McClain1@cms.hhs.gov](mailto:Rena.McClain1@cms.hhs.gov)>; Jackson, Michelle (CMS/CPI) <[Michelle.Jackson@cms.hhs.gov](mailto:Michelle.Jackson@cms.hhs.gov)>; Ratchford, Deneen (CMS/OAGM) <[Deneen.Ratchford@cms.hhs.gov](mailto:Deneen.Ratchford@cms.hhs.gov)>; St. Louis, Aileah (CMS/OC) <[Aileah.St.Louis@cms.hhs.gov](mailto:Aileah.St.Louis@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <[Shari.Ling@cms.hhs.gov](mailto:Shari.Ling@cms.hhs.gov)>; Wild, Richard (CMS/CCSQ) <[Richard.Wild@cms.hhs.gov](mailto:Richard.Wild@cms.hhs.gov)>; Nilasena, David (CMS/CCSQ)

<David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

\*\*\*Please copy **Enrico Dinges** and on **ALL** responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Boston, Beverly (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 2/15/2023 6:05:27 PM

**To:** Gavens, Jay (CMS/CMCS); (b)(6)  
(b)(6) Holligan, Ricardo  
(CMS/CMCS); (b)(6)  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6) Ferguson, Dorothy  
(b)(6)  
(b)(6) Fan, Kristin  
(b)(6)  
(b)(6) Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6) Arnold, Charlie  
(b)(6)  
(b)(6) Clark, Jennifer  
(b)(6)  
(b)(6) Goldstein, Stuart  
(b)(6)  
(b)(6) Cuno, Richard  
(b)(6)  
(b)(6) Curry, Celestine  
(b)(6)  
(b)(6) Kimble, Davida  
(b)(6)

**CC:** Maccarroll, Amber (CMS/CMCS); (b)(6)  
(b)(6) Silanskis, Jeremy  
(CMS/CMCS); (b)(6)  
(b)(6) adams, lia (CMS/CMCS)  
(b)(6)  
(b)(6) Staton, Sidney  
(b)(6)  
(b)(6)

**Subject:** RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Ricard. On the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

**OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 12:21 PM  
**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 12:14 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
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  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and**

**was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

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4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)



<Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued

- that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer

(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding: (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. **(b)(5)**

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno,

Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 25, 2023 1:07 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

## Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.



**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)  
(b)(5). They are, of course, but that is not the only motivating factor in issuing the CIB. (b)(5)  
**(b)(5)**  
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
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**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 2:19 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 1:33 PM  
**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 3:16 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-CCIIOClearances@cms.hhs.gov](mailto:FrontOffice-CCIIOClearances@cms.hhs.gov)>; Wu (he/him), Jeff (CMS/CCIIO) <[Jeff.Wu@cms.hhs.gov](mailto:Jeff.Wu@cms.hhs.gov)>; Wilson, Lisa (CMS/CCIIO) <[lisa.wilson@cms.hhs.gov](mailto:lisa.wilson@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Rosta (she/her), Sara (CMS/CCIIO) <[Sara.Rosta@cms.hhs.gov](mailto:Sara.Rosta@cms.hhs.gov)>; Arapi, Leslie (CMS/OPOLE) <[Leslie.Arapi@cms.hhs.gov](mailto:Leslie.Arapi@cms.hhs.gov)>; Frimpong, Janny (CMS/CCIIO) <[Janny.Frimpong@cms.hhs.gov](mailto:Janny.Frimpong@cms.hhs.gov)>; Brooks, Kiahana (CMS/CCIIO) <[Kiahana.Brooks@cms.hhs.gov](mailto:Kiahana.Brooks@cms.hhs.gov)>; Cantwell, Kathleen (CMS/OSORA) <[Kathleen.Cantwell@cms.hhs.gov](mailto:Kathleen.Cantwell@cms.hhs.gov)>; Garcia, Vanessa (CMS/OSORA) <[Vanessa.Garcia@cms.hhs.gov](mailto:Vanessa.Garcia@cms.hhs.gov)>; Jackson, Marilyn (CMS/OSORA) <[Marilyn.Jackson@cms.hhs.gov](mailto:Marilyn.Jackson@cms.hhs.gov)>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <[Alexis.Sherrill@cms.hhs.gov](mailto:Alexis.Sherrill@cms.hhs.gov)>; Taylor, Isabel (CMS/OSORA) <[Isabel.Taylor@cms.hhs.gov](mailto:Isabel.Taylor@cms.hhs.gov)>; Palmer, Erin (CMS/OSORA) <[erin.palmer@cms.hhs.gov](mailto:erin.palmer@cms.hhs.gov)>; Unruh, Patti (CMS/OSORA)

<Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL)

<Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Minor@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**



**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments:** Thursday, January 5 by 1:00 PM

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Boston, Beverly (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 2/15/2023 4:01:31 PM

**To:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6); Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6); Arnold, Charlie  
(CMS/CMCS); (b)(6)  
(b)(6); Clark, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6)]; Goldstein, Stuart  
(CMS/CMCS); (b)(6)  
(b)(6); Cuno, Richard  
(CMS/CMCS); (b)(6)  
(b)(6)]; Gavens, Jay  
(CMS/CMCS); (b)(6)  
(b)(6); Ferguson, Dorothy  
(CMS/CMCS); (b)(6)  
(b)(6); Curry, Celestine  
(CMS/CMCS); (b)(6)  
(b)(6); Kimble, Davida  
(CMS/CMCS); (b)(6)  
(b)(6)

**CC:** Maccarroll, Amber (CMS/CMCS); (b)(6)  
(b)(6)]; Silanskis, Jeremy  
(CMS/CMCS); (b)(6)  
(b)(6)]; Fan, Kristin (CMS/CMCS)  
(b)(6); adams, lia (CMS/CMCS)  
(b)(6)

**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1)** We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2)** The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS)

<Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens,

Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>;

Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>;

Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think (b)(5) Local Provider Participation Fund" is important. I think it (b)(5)

(b)(5). I think (b)(5)

(b)(5)

(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did

not believe that we or they had the authority to ask for them. I think (b)(5)

(b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)

410.786.4738

[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)

(b)(5)

(b)(5)

(b)(5)

(b)(5)

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review** of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4)** State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

**Beverly**

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer

(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 25, 2023 1:07 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted).**



## **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)  
(b)(5) They are, of course, (b)(5)  
(b)(5)  
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Wednesday, January 4, 2023 9:45 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think [redacted] (b)(5) I would not recommend [redacted] (b)(5)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 3:16 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)

Medicare-Medicaid Coordination Office

Centers for Medicare & Medicaid Services

202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-CCIIOClearances@cms.hhs.gov](mailto:FrontOffice-CCIIOClearances@cms.hhs.gov)>; Wu (he/him), Jeff (CMS/CCIIO) <[Jeff.Wu@cms.hhs.gov](mailto:Jeff.Wu@cms.hhs.gov)>; Wilson, Lisa (CMS/CCIIO) <[lisa.wilson@cms.hhs.gov](mailto:lisa.wilson@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Rosta (she/her), Sara (CMS/CCIIO) <[Sara.Rosta@cms.hhs.gov](mailto:Sara.Rosta@cms.hhs.gov)>; Arapi, Leslie (CMS/OPOLE) <[Leslie.Arapi@cms.hhs.gov](mailto:Leslie.Arapi@cms.hhs.gov)>; Frimpong, Janny (CMS/CCIIO) <[Janny.Frimpong@cms.hhs.gov](mailto:Janny.Frimpong@cms.hhs.gov)>; Brooks, Kiahana (CMS/CCIIO) <[Kiahana.Brooks@cms.hhs.gov](mailto:Kiahana.Brooks@cms.hhs.gov)>; Cantwell, Kathleen (CMS/OSORA) <[Kathleen.Cantwell@cms.hhs.gov](mailto:Kathleen.Cantwell@cms.hhs.gov)>; Garcia, Vanessa (CMS/OSORA) <[Vanessa.Garcia@cms.hhs.gov](mailto:Vanessa.Garcia@cms.hhs.gov)>; Jackson, Marilyn (CMS/OSORA) <[Marilyn.Jackson@cms.hhs.gov](mailto:Marilyn.Jackson@cms.hhs.gov)>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <[Alexis.Sherrill@cms.hhs.gov](mailto:Alexis.Sherrill@cms.hhs.gov)>; Taylor, Isabel (CMS/OSORA) <[Isabel.Taylor@cms.hhs.gov](mailto:Isabel.Taylor@cms.hhs.gov)>; Palmer, Erin (CMS/OSORA) <[erin.palmer@cms.hhs.gov](mailto:erin.palmer@cms.hhs.gov)>; Unruh, Patti (CMS/OSORA)

<Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Minor@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL)



<Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Minor@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments:** Thursday, January 5 by 1:00 PM

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 4/20/2023 11:51:14 PM  
**To:** Tsai, Daniel (CMS/CMCS) (b)(6)  
(b)(6) Silanskis, Jeremy  
(b)(6)  
(b)(6) Maccarroll, Amber  
(b)(6)  
(b)(6) Miller, Courtney  
(b)(6)  
(b)(6) Deboy, Alissa  
(b)(6)  
(b)(6) Giles, John (CMS/CMCS)  
(b)(6)  
**CC:** Costello, Anne Marie (CMS/CMCS) (b)(6)  
(b)(6) Vitolo, Sara  
(b)(6)  
(b)(6) Briskin, Perrie  
(b)(6)  
(b)(6) Hebert, Krista  
(b)(6)  
**Subject:** Re: Re: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"

**From:** Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Sent:** Thursday, April 20, 2023 6:30:51 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Deboy, Alissa (CMS/CMCS) <alissa.deboy1@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>  
**Cc:** Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>  
**Subject:** FW: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"

FYI

**From:** Coney, Lillie <Lillie.Coney@mail.house.gov>  
**Sent:** Thursday, April 20, 2023 5:48 PM  
**To:** 'secretary@hhs.gov' <secretary@hhs.gov>; Mccluskie, Sean (HHS/IOS) <Sean.Mccluskie@hhs.gov>; Ramirez, Angela (HHS/IOS) <Angela.Ramirez@hhs.gov>; Brooks-LaSure, Chiquita (CMS/OA) <Chiquita.Brooks-LaSure@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Cc:** Coney, Lillie <Lillie.Coney@mail.house.gov>; Arceo, Amy <Amy.Arceo@mail.house.gov>  
**Subject:** Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Importance:** High

April 19, 2023

The Honorable Xavier Becerra  
Secretary, U.S. Department of Health & Human  
Services  
200 Independence Avenue, S.W.  
Washington, DC 20201

The Honorable Chiquita Brooks-LaSure  
Administrator  
Centers for Medicare & Medicaid Services  
Department of Health and Human Services  
Hubert H. Humphrey Building  
200 Independence Avenue, SW  
Washington, DC 2021

The Honorable Daniel Tsai  
The Deputy Administrator and Director  
Center for Medicaid and CHIP Services  
Centers for Medicare and Medicaid Services  
U.S. Department of Health and Human  
Services  
200 Independence Avenue, SW  
Washington, DC 20201

Dear Secretary Becerra, Administrator Brooks-LaSure, and Deputy Administrator and Director Tsai:

As members of the Texas Congressional Delegation, we have worked with President Biden and with you to improve access to care for all Americans, regardless of income or need. We applaud the Department of Health and Human Services (“HHS”) for its dedication to sustaining and strengthening the health care safety net. The Administration’s investment in the Medicaid program is invaluable, particularly as we transition out of a global public health emergency. We share the Administration’s commitment to supporting our most vulnerable communities and stand ready to assist with your agency’s laudable efforts.

However, while we closely align with your mission, we are deeply concerned by the Informational Bulletin (the “Bulletin”) entitled “Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments”, which was released by the Centers for Medicare & Medicaid Services (“CMS”) on February 17, 2023. The Bulletin echoes many of the themes of the Medicaid Fiscal Accountability Regulation (“MFAR”) proposed in 2019. The Bulletin specifically revives the agency’s attempts to assert its jurisdiction over wholly private arrangements between hospitals, lacking any state involvement.

As you may recall, the MFAR proposed rule received such strong bipartisan opposition that President Trump’s Administration initiated its withdrawal. President Biden also noted his opposition to MFAR as part of his campaign platform, followed by HHS taking quick action to withdraw the proposed rule in January 2021. Like President Biden, we recognized the existential threat the proposed policies posed to our communities’ hospitals and the Medicaid beneficiaries they serve, prompting us to introduce bipartisan legislation that would have halted any implementation of the MFAR proposed rule.

It is clear, however, that some within CMS continue to push the MFAR agenda despite its withdrawal and the agency lacking the authority to set forth such provider tax policies. In fact, the Office of Inspector General (“OIG”) previously opined that there are no regulations to preclude this type of arrangement. Moreover, when CMS raised this issue last year in federal court, a federal judge in Texas reasoned that CMS’s legal position was not at all in line with the Medicaid statute. In short, the Bulletin is a significant and inappropriate shift in policy by CMS that is inconsistent with current law and the agency’s own history of enforcement action.

A policy shift of this significance threatens not only the most vulnerable citizens of our home state, but Medicaid beneficiaries across the country. We question what good this policy shift will have for the health care safety net and how it will ensure equitable access to care for patients. In the nearly four years since CMS first announced its MFAR proposal, not a single time has CMS staff been able to quantify the impact or assure us that this policy will not disrupt equitable access to care.

Moreover, we wish to emphasize that the local provider taxes under attack serve a critical purpose: they provide an avenue for hospitals that have historically struggled to gain access to much-needed supplemental Medicaid payments. This path is a lifeline for hospitals along the southern border and in the 89 Texas counties where non-governmental hospitals are the primary providers for Medicaid patients—areas where Medicaid beneficiaries already have limited access to care. Absent the local financing mechanism, these hospitals, and the patients they serve once again face disenfranchisement.

For these reasons, we ask CMS to withdraw the Bulletin and refrain from seeking to enforce it until the agency can determine the impact it will have on the providers serving our Medicaid beneficiaries. Unless we understand how this policy enhances, rather than reduces equitable access to care, we will continue in our efforts to oppose the agency's policies.

Thank you for your attention to this very important matter.

Very Truly Yours

Sheila Jackson Lee  
Member of Congress

Colin Allred  
Member of Congress

Joaquin Castro  
Member of Congress

Jasmine Crockett  
Member of Congress

Henry Cuellar  
Member of Congress

Marc A. Veasey  
Member of Congress

Vincent Gonzalez  
Member of Congress

Regards,  
Lillie Coney  
Chief of Staff  
Congresswoman Sheila Jackson Lee (TX-18)  
2426 Rayburn HOB  
Washington, DC 20515  
(202) 225-3816  
(202) 870-6429  
Lillie.Coney@mail.house.gov

Message

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**From:** Powell, Eric (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 2/22/2023 8:05:42 PM  
**To:** Todd.Richardson@dss.mo.gov [Todd.Richardson@dss.mo.gov]  
**CC:** Marissa.Crump@dss.mo.gov; Bray, Kimberlyn [Kimberlyn.R.Bray@dss.mo.gov]; Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6) Kimble, Davida  
(CMS/CMCS); (b)(6)  
(b)(6)  
**Subject:** Missouri FRA tax review QE 12/31/22  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; mhd-rapid-response-review.pdf

Director Richardson,

As indicated in our July 15, 2022 letter, CMS is committed to ensuring the non-federal share of Medicaid expenditures complies with all applicable federal requirements, including section 1903(w)(4) of the Social Security Act and federal regulations at 42 CFR 433.68(f)(3). In that July letter and prior communication with the state including a July 20, 2020 letter, CMS reiterated concerns that CMS the state's Federal Reimbursement Allowance (FRA) tax program appeared to contain a hold harmless arrangement, which would violate section 1903(w)(4) of the Act and implementing regulations in 42 CFR 433.68(f)(3). The July 2022 letter also indicated that CMS intended to conduct a focused review of Missouri's FRA program related to expenditures reported to CMS on the Form CMS-64. We appreciate the state's August 25, 2022 response to our July 15, 2022 letter. After review of the information shared in conjunction with the letter, CMS remains concerned that Missouri's FRA program does not appear to meet federal requirements. Therefore, we are requesting information and supporting documentation to determine if the FRA is in compliance with all federal statutory and regulatory requirements for FRA tax amounts reported on the CMS-64 for the quarter ending December 31, 2022. Request for information and supporting documentation is attached to this email – please provide responses by close of business Friday, 3/10/23.

**Eric Powell, CPA** | Centers for Medicaid and CHIP Services | FMG/DFO-West Branch B | 312.886.0791

Message

**From:** Giles, John (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 7/15/2022 3:01:27 PM

**To:** Richardson, Todd [Todd.Richardson@dss.mo.gov]

**CC:** Marissa.Crump@dss.mo.gov; Tony.Brite@dss.mo.gov; Connie.M.Sutter@dss.mo.gov; Rebecca.L.Logan@dss.mo.gov; Tameka.Whitney@dss.mo.gov; Kelly.Connell@dss.mo.gov; Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6) Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
(b)(6) Silanskis, Jeremy (CMS/CMCS)  
(b)(6)  
(b)(6) Bonelli, Anna (CMS/CMCS)  
(b)(6)  
(b)(6) Deboy, Alissa (CMS/CMCS)  
(b)(6)  
(b)(6) Smith, Carrie (CMS/CMCS)  
(b)(6)  
(b)(6) CMS State Directed Payment  
(b)(6) p  
(b)(6) CMS MMCratesetting  
(b)(6)  
(b)(6) Giles, John  
(CMS/CMCS); (b)(6)  
(b)(6) Gibson, Alexis (CMS/CMCS)  
(b)(6)  
(b)(6) Burch Mack, Rebecca  
(CMS/CMCS); (b)(6)  
(b)(6) Snyder, Laura (CMS/CMCS)  
(b)(6)  
(b)(6) Loizias, Alex (CMS/CMCS)  
(b)(6)  
(b)(6) Caulder, Tara (CMS/CMCS)  
(b)(6)

**Subject:** Approval Package - MO\_Fee\_IPH\_New\_20220701-20230630 and MO\_Fee\_OPH\_New\_20220701-20230630

**Attachments:** MO\_Fee\_IPH\_New\_20220701-20230630 Approval Package.pdf; MO\_Fee\_OPH\_New\_20220701-20230630 Approval Package.pdf; MO Richards 4.18 Letter Signed.pdf; MO Companion Letter 7.15.22.pdf

Good Morning Director Richardson –

CMS is pleased to share the attached approval package for MO\_Fee\_IPH\_New\_20220701-20230630 and MO\_Fee\_OPH\_New\_20220701-20230630, state directed payments submitted under 42 C.F.R. § 438.6(c) for the rating period covering July 1, 2022 through June 30, 2023 (Missouri’s SFY 2023 contract rating period). In addition, CMS is granting Missouri’s request for an additional one-year period to align all Medicaid managed care contract requirements with the January 2021 State Medicaid Director Letter (“SMDL”) #21-001 regarding Medicaid managed care contract requirements that are considered state directed payments per the federal regulations at 42 C.F.R. § 438.6(c) and (d). Specifically, CMS will permit Missouri to maintain the Full Medicaid Pricing (FMP) program for Missouri’s SFY 2022 contract rating period. As a result of this extension, CMS will officially withdraw Missouri’s preprint submissions for state directed payments for the SFY 2022 contract rating period per the state’s request.

Finally, also included in this approval package, CMS is providing a companion letter to the approval of Missouri’s state directed payment preprints. CMS remains concerned that the state’s use of revenues derived from its Federal Reimbursement Allowance (FRA) tax program as a source of Missouri’s non-federal share for these preprints may not comply with certain health care-related tax requirements in section 1903(w)(4) of the Social Security Act and

implementing regulations in 42 C.F.R. § 433.68(f)(3). CMS is committed to providing technical assistance on this issue and is available to continue discussions with Missouri to ensure its sources of non-federal share meet all applicable federal requirements.

If you have any questions or concerns about this approval package, please don't hesitate to reach out to me directly. Thank you again for your partnership on these matters, and we look forward to our continued work together.

John Giles, MPA  
Director, Division of Managed Care Policy  
Disabled and Elderly Health Programs Group  
Center for Medicaid and CHIP Services  
Centers for Medicare and Medicaid Services  
Department of Health and Human Services  
Phone: 240-904-2341  
E-mail: [John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)



Message

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**From:** Richardson, Todd [Todd.Richardson@dss.mo.gov]  
**Sent:** 3/21/2023 7:43:27 PM  
**To:** Powell, Eric (CMS/CMCS); (b)(6)  
**CC:** Howe, Rory (CMS/CMCS); (b)(6); Endelman (he/him), Jonathan (CMS/CMCS); (b)(6); Kimble, Davida (CMS/CMCS); (b)(6); Bray, Kimberlyn [Kimberlyn.R.Bray@dss.mo.gov]; Luebbering, Patrick [Patrick.Luebbering@dss.mo.gov]; Brite, Tony [Tony.Brite@dss.mo.gov]; Vitale, Desiree [Desiree.Vitale@dss.mo.gov]  
**Subject:** CMS FRA QE 12/31/2022 Inquiry  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; #2-FRA Payments to Hospitals 3(e).xlsx; #1 - CMS Qtrly FRA Update - Scott Cover Letter with Attachment.pdf; #3 - MPP.pdf; #4 - Richardson Ltrr to Tsai 8-24-22.pdf; #5 - SFY 2022 B1-B2 Hospital Final.xlsx; #6 - Preliminary SFY 2023 B1-B2 Using Sched 23-3 to MHD 7-20-22.xlsx; #7 - Inpatient FMP Directed Payments\_111920 pp.pdf; #8 - MSC Health Plan MOU and Amendment.pdf

Mr. Powell,

Please see the attached updated response in FRA Tax Questions QE 12-31-22 document and updated exhibit #2-FRA Payments to Hospitals 3(e) document related to your question from February 22, 2023. There are no changes to the other exhibits.

Thank you,

Todd Richardson  
Director  
MO HealthNet

Message

---

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/7/2023 9:00:33 PM  
**To:** Arnold, Charlie (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Subject:** RE: RE: Quick Question on FL LPPF FMR

Great. Thanks, Charlie.

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Tuesday, February 7, 2023 3:57 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: Quick Question on FL LPPF FMR

Thanks! I will look out for any OGC/DOJ communications.

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(b)(6)

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, February 7, 2023 3:56 PM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Subject:** RE: Quick Question on FL LPPF FMR

Hi Charlie. Thanks for checking. I think it is fine to share the CMS/Texas back-and-forth communication document on the SDP/financing. Texas has already posted it on their public website. If the team plans to share any privileged communications between CMS and OGC/DOJ with NORC, please let me know first. Thanks!

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Tuesday, February 7, 2023 3:52 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** Quick Question on FL LPPF FMR  
**Importance:** High

Hi Rory,

I have a quick question on the FL FMR work. I was copied on an email where Jonathan offered our 150 page document from the communication exchange with Texas to NORC, the contractor that DFO works with on the FMRs. Are we free to release this to the contractors? I ask because this is part of litigation between CMS and TX.

Thanks,

Charlie Arnold

Director  
CMCS/FMG/DFP  
Centers for Medicare & Medicaid Services

(b)(6)

(443) 380-5802 Fax

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

Message

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**From:** Howe, Rory (CMS/CMCS); [REDACTED] (b)(6)  
[REDACTED] (b)(6)  
**Sent:** 2/7/2023 8:55:45 PM  
**To:** Arnold, Charlie (CMS/CMCS); [REDACTED] (b)(6)  
[REDACTED] (b)(6)  
**Subject:** RE: RE: Quick Question on FL LPPF FMR

Hi Charlie. Thanks for checking. I think it is fine to share the CMS/Texas back-and-forth communication document on the SDP/financing. Texas has already posted it on their public website. If the team plans to share any privileged communications between CMS and OGC/DOJ with NORC, please let me know first. Thanks!

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Tuesday, February 7, 2023 3:52 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** Quick Question on FL LPPF FMR  
**Importance:** High

Hi Rory,

I have a quick question on the FL FMR work. I was copied on an email where Jonathan offered our 150 page document from the communication exchange with Texas to NORC, the contractor that DFO works with on the FMRs. Are we free to release this to the contractors? I ask because this is part of litigation between CMS and TX.

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
Centers for Medicare & Medicaid Services  
(443) 962-2499  
(443) 380-5802 Fax

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
**Sent:** 2/14/2023 1:04:23 PM  
**To:** Darcey, Miquel M (OIG/OAS) (b)(6); Hagg, John D (OIG/OAS) (b)(6)  
**CC:** Maccarroll, Amber (CMS/CMCS) (b)(6); Fan, Kristin (CMS/CMCS) (b)(6); Arnold, Charlie (CMS/CMCS) (b)(6); Clark, Jennifer (CMS/CMCS) (b)(6); Goldstein, Stuart (CMS/CMCS) (b)(6); Silanskis, Jeremy (CMS/CMCS) (b)(6); Endelman (he/him), Jonathan (CMS/CMCS) (b)(6); Ferguson, Dorothy (CMS/CMCS) (b)(6); Bonelli, Anna (CMS/CMCS) (b)(6)  
**Subject:** RE: RE: 2008 final rule health care related taxes  
**Attachments:** Healthcare Related Taxes CIB, DRAFT.docx

Good morning John and Miquel,

Please see attached an updated version of the CMCS Informational Bulletin (CIB) that I originally shared below. Tentatively, CMS is scheduled to publish the CIB on Friday, so we wanted to provide you advanced notice and a more recent draft. Again, the CIB is intended to remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and the production of supporting documentation. It does not establish any new CMS policy or requirements. Please keep the draft close hold, as it is has not been released publicly.

Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, November 21, 2022 3:54 PM  
**To:** Darcey, Miquel M (OIG/OAS) (b)(6)  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Hagg, John D (OIG/OAS) (b)(6); Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

+ John

Hi Miquel,

In addition to the materials that we shared last week, please see attached the current draft of an informational bulletin that CMS intends to release to states later this year or early next year. The bulletin would remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and producing supporting documentation to CMS. It would not establish any new CMS policy or requirements. Please keep the draft close hold, as it is still under development by CMS and has not been released outside of CMS.

We thought the information might be helpful to you. As always, please let us know if you have questions or would like to discuss.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)

**Sent:** Thursday, November 17, 2022 8:14 AM

**To:** Darcey, Miquel M (OIG/OAS) <[REDACTED]> (b)(6)

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Subject:** RE: 2008 final rule health care related taxes

Good morning Miquel,

Please see attached five documents per our conversation last week. They are as follows:

- 1) A November 2021 letter from CMS to the State of Texas outlining CMS' concerns regarding a possible hold harmless arrangement relating the state's LPPF financing.
- 2) A set of consolidated communication between CMS and the State of Texas regarding multiple proposed SDPs. The communication includes robust discussion regarding the state's LPPF arrangement.
- 3) A March 2022 letter informing the state that one of its proposed SDPs are approved, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share. Please note that this is only one of three parallel TX approval letters that we are including as an example. The other letters contained the same language regarding non-federal share sources.
- 4) A September 2022 letter from CMS approving a proposed state directed payment (SDP) for the State of Florida, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share.
- 5) A September 2022 "companion" letter sent to Florida at the same time as the SDP approval indicating that CMS has outstanding concerns regarding the state's source of non-federal share for its SDP. The letter provides detailed information regarding the statutory and regulatory basis for our concerns regarding a possible hold harmless arrangement, as well as notifies the state of CMS' intent to conduct a FY 23 financial management review of Florida's LPPF arrangement.

Please let us know if you have any questions of if it would be helpful to set up some more time to discuss.

Regards,  
Rory

**From:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Sent:** Monday, November 14, 2022 10:49 AM  
**To:** Darcey, Miquel M (OIG/OAS) (b)(6)  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** 2008 final rule health care related taxes

Miquel

I am sharing the 2008 final rule related to health care related taxes. If you have any questions or would like to discuss please feel free to reach out to me. thanks-Stuart

<https://www.federalregister.gov/documents/2008/02/22/E8-3207/medicaid-program-health-care-related-taxes>

**From:** Goldstein, Stuart (CMS/CMCS)  
**Sent:** Thursday, November 10, 2022 4:05 PM  
**To:** Darcey, Miquel M (OIG/OAS) (b)(6)  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** Discussion about TX LPPF and hold harmless provisions

Miquel,

As discussed on today's call please see the attached on the bottom of page 12 for a discussion of the indirect hold harmless provision.

We will be sending additional information early next week. If you would like to discuss please feel free to contact me.

Thank you  
Stuart Goldstein

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) (b)(6)  
**Sent:** Friday, November 4, 2022 3:55 PM  
**To:** Darcey, Miquel M (OIG/OAS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Fan, Kristin (CMS/CMCS); Arnold, Charlie (CMS/CMCS); Ferguson, Dorothy (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)  
**Subject:** Discussion about TX LPPF and hold harmless provisions  
**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).  
**Where:** Microsoft Teams Meeting

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) (b)(6)  
**Sent:** Friday, November 4, 2022 3:50 PM

**To:** Darcey, Miquel M (OIG/OAS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

**Subject:** Discussion about TX LPPF and hold harmless provisions

**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).

**Where:** Microsoft Teams Meeting

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## Microsoft Teams meeting

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+1 202-930-5797,  # United States, Washington DC

Phone Conference ID:

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

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Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
**Sent:** 2/13/2023 7:05:45 PM  
**To:** Boston, Beverly (CMS/CMCS) (b)(6)  
**CC:** adams, lia (CMS/CMCS) (b)(6)  
**Subject:** FW: FW: State Directed Payment Approval  
**Attachments:** Approval Letter- FL\_Fee.IPH.OPH4\_Renewal\_20211001-20220930 AD Signed.pdf; FL Companion Letter, 9-29-22.pdf

**From:** Smith, Carrie (CMS/CMCS) <Carrie.Smith@cms.hhs.gov>  
**Sent:** Thursday, September 29, 2022 4:00 PM  
**To:** Thomas.Wallace@ahca.myflorida.com  
**Cc:** cole.giering@ahca.myflorida.com; Nobles, Ross <Ross.Nobles@ahca.myflorida.com>; Sokoloski, Kristin <Kristin.Sokoloski@ahca.myflorida.com>; Henley, Victoria <Victoria.Henley@ahca.myflorida.com>; Dalton, Ann <Ann.Dalton@ahca.myflorida.com>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; Deboy, Alissa (CMS/CMCS) <alissa.deboy1@cms.hhs.gov>  
**Subject:** State Directed Payment Approval

Good Afternoon Director Wallace –

CMS is pleased to share the attached approval package for FL\_Fee\_IPH.OPH4\_Renewal\_20211001-20220930, state directed payment submitted under 42 C.F.R. § 438.6(c) for the rating period covering October 1, 2021 through September 30, 2022 (Florida’s SFY 2022 contract rating period). Also included in this approval package, CMS is providing a companion letter to the approval of Florida’s state directed payment preprint. CMS remains concerned that the state’s use of revenues derived from its Local Provider Participation Fund (LPPF) program as a source of Florida’s non-federal share for this preprint may not comply with certain health care-related tax requirements in section 1903(w)(4) of the Social Security Act and implementing regulations in 42 C.F.R. § 433.68(f)(3). CMS is committed to providing technical assistance on this issue and is available to continue discussions with Florida to ensure its sources of non-federal share meet all applicable federal requirements.

If you have any questions or concerns about this approval package, please don’t hesitate to reach out to me directly. Thank you again for your partnership on these matters, and we look forward to our continued work together.

Carrie Smith  
Deputy Director  
Disabled and Elderly Health Programs Group

Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 2/14/2023 9:45:56 PM  
**To:** Boston, Beverly (CMS/CMCS) (b)(6)  
(b)(6)  
**CC:** Maccarroll, Amber (CMS/CMCS) [/o=ExchangeLabs/ou=Exchange Administrative Group  
(b)(6) Silanskis, Jeremy  
(b)(6) adams, lia (CMS/CMCS)  
(b)(6) Ferguson, Dorothy  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS) (b)(6) Arnold, Charlie  
(b)(6) Clark, Jennifer  
(b)(6) Goldstein, Stuart  
(b)(6) Cuno, Richard  
(b)(6) Gavens, Jay  
(b)(6) Curry, Celestine  
(b)(6) Fan, Kristin (CMS/CMCS)  
(b)(6) Kimble, Davida  
(b)(6)  
**Subject:** RE: RE: DUE COB TODAY: TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS  
**Attachments:** Healthcare Related Taxes CIB OGC OL OMB CLEAN 2-3-23, FMG.docx

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia

(CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding: (b)(5)

(b)(5) I think "unable" (b)(6)

(b)(5)

(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)

(b)(5) We are also going to (b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:52 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia

(CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*



**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that:

(b)(5)

(b)(5)

They are, of course, but that is not the only motivating factor in issuing the CIB.

(b)(5)

**(b)(5)**

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita

(CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim

(CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne, Brown (CMS/OAGM) <Dionne.Brown@cms.hhs.gov>; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebeward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov;



[releases@hhs.gov](mailto:releases@hhs.gov)

**Cc:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>; Dinges, Enrico (CMS/OC) <[Eric.Dinges@cms.hhs.gov](mailto:Eric.Dinges@cms.hhs.gov)>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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Message

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**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/15/2023 3:37:49 PM  
**To:** Hagg, John D (OIG/OAS) [John.Hagg@oig.hhs.gov]  
**Subject:** RE: RE: 2008 final rule health care related taxes

Hi John. Happy to talk. I'm free now until 11 or from 1-1:30. Would either of those times work?

**From:** Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 10:13 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Hi Rory.....thanks again for sending the draft CIB. I have a quick question about the last sentence in the background section. Would you have time for a quick call to discuss?

Thanks.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, February 14, 2023 8:04 AM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>; Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
**Cc:** amber.maccarroll.cms <Amber.MacCarroll@cms.hhs.gov>; kristin.fan.cms <Kristin.Fan@cms.hhs.gov>; charlie.arnold.cms <Charlie.Arnold@cms.hhs.gov>; jennifer.clark2.cms <jennifer.clark@cms.hhs.gov>; stuart.goldstein.cms <STUART.GOLDSTEIN@cms.hhs.gov>; jeremy.silanskis.cms <Jeremy.Silanskis@cms.hhs.gov>; jonathan.endelman.cms <Jonathan.Endelman@cms.hhs.gov>; dorothy.ferguson.cms <Dorothy.Ferguson@cms.hhs.gov>; anna.bonelli.cms <Anna.Bonelli@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Good morning John and Miquel,

Please see attached an updated version of the CMCS Informational Bulletin (CIB) that I originally shared below. Tentatively, CMS is scheduled to publish the CIB on Friday, so we wanted to provide you advanced notice and a more recent draft. Again, the CIB is intended to remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and the production of supporting documentation. It does not establish any new CMS policy or requirements. Please keep the draft close hold, as it is has not been released publicly.

Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, November 21, 2022 3:54 PM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Hagg, John D

(OIG/OAS) <[John.Hagg@oig.hhs.gov](mailto:John.Hagg@oig.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>

**Subject:** RE: 2008 final rule health care related taxes

+ John

Hi Miquel,

In addition to the materials that we shared last week, please see attached the current draft of an informational bulletin that CMS intends to release to states later this year or early next year. The bulletin would remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and producing supporting documentation to CMS. It would not establish any new CMS policy or requirements. Please keep the draft close hold, as it is still under development by CMS and has not been released outside of CMS.

We thought the information might be helpful to you. As always, please let us know if you have questions or would like to discuss.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)

**Sent:** Thursday, November 17, 2022 8:14 AM

**To:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Subject:** RE: 2008 final rule health care related taxes

Good morning Miquel,

Please see attached five documents per our conversation last week. They are as follows:

- 1) A November 2021 letter from CMS to the State of Texas outlining CMS' concerns regarding a possible hold harmless arrangement relating the state's LPPF financing.
- 2) A set of consolidated communication between CMS and the State of Texas regarding multiple proposed SDPs. The communication includes robust discussion regarding the state's LPPF arrangement.
- 3) A March 2022 letter informing the state that one of its proposed SDPs are approved, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share. Please note that this is only one of three parallel TX approval letters that we are including as an example. The other letters contained the same language regarding non-federal share sources.
- 4) A September 2022 letter from CMS approving a proposed state directed payment (SDP) for the State of Florida, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share.
- 5) A September 2022 "companion" letter sent to Florida at the same time as the SDP approval indicating that CMS has outstanding concerns regarding the state's source of non-federal share for its SDP. The letter provides detailed information regarding the statutory and regulatory basis for our concerns regarding a possible hold harmless arrangement, as well as notifies the state of CMS' intent to conduct a FY 23 financial management review of Florida's LPPF arrangement.

Please let us know if you have any questions of if it would be helpful to set up some more time to discuss.

Regards,

Rory

**From:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Sent:** Monday, November 14, 2022 10:49 AM  
**To:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>  
**Subject:** 2008 final rule health care related taxes

Miquel

I am sharing the 2008 final rule related to health care related taxes. If you have any questions or would like to discuss please feel free to reach out to me. thanks-Stuart

<https://www.federalregister.gov/documents/2008/02/22/E8-3207/medicaid-program-health-care-related-taxes>

**From:** Goldstein, Stuart (CMS/CMCS)  
**Sent:** Thursday, November 10, 2022 4:05 PM  
**To:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>  
**Subject:** Discussion about TX LPPF and hold harmless provisions

Miquel,

As discussed on today's call please see the attached on the bottom of page 12 for a discussion of the indirect hold harmless provision.

We will be sending additional information early next week. If you would like to discuss please feel free to contact me.

Thank you  
Stuart Goldstein

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>  
**Sent:** Friday, November 4, 2022 3:55 PM  
**To:** Darcey, Miquel M (OIG/OAS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Fan, Kristin (CMS/CMCS); Arnold, Charlie (CMS/CMCS); Ferguson, Dorothy (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)  
**Subject:** Discussion about TX LPPF and hold harmless provisions  
**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).  
**Where:** Microsoft Teams Meeting

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>

**Sent:** Friday, November 4, 2022 3:50 PM

**To:** Darcey, Miquel M (OIG/OAS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

**Subject:** Discussion about TX LPPF and hold harmless provisions

**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).

**Where:** Microsoft Teams Meeting

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Message

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**From:** Howe, Rory (CMS/CMCS) <[REDACTED]> (b)(6)  
(b)(6)  
**Sent:** 2/15/2023 3:47:22 PM  
**To:** Hagg, John D (OIG/OAS) [John.Hagg@oig.hhs.gov]  
**Subject:** RE: RE: 2008 final rule health care related taxes

Thanks, John. Calling now.

**From:** Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 10:47 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Now works. I'm at 202-821-5803. Or let me know a number for you and I will call.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 10:38 AM  
**To:** Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Hi John. Happy to talk. I'm free now until 11 or from 1-1:30. Would either of those times work?

**From:** Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 10:13 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Hi Rory.....thanks again for sending the draft CIB. I have a quick question about the last sentence in the background section. Would you have time for a quick call to discuss?

Thanks.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, February 14, 2023 8:04 AM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>; Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
**Cc:** amber.maccarroll.cms <Amber.MacCarroll@cms.hhs.gov>; kristin.fan.cms <Kristin.Fan@cms.hhs.gov>; charlie.arnold.cms <Charlie.Arnold@cms.hhs.gov>; jennifer.clark2.cms <jennifer.clark@cms.hhs.gov>; stuart.goldstein.cms <STUART.GOLDSTEIN@cms.hhs.gov>; jeremy.silanskis.cms <Jeremy.Silanskis@cms.hhs.gov>; jonathan.endelman.cms <Jonathan.Endelman@cms.hhs.gov>; dorothy.ferguson.cms <Dorothy.Ferguson@cms.hhs.gov>; anna.bonelli.cms <Anna.Bonelli@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Good morning John and Miquel,

Please see attached an updated version of the CMCS Informational Bulletin (CIB) that I originally shared below. Tentatively, CMS is scheduled to publish the CIB on Friday, so we wanted to provide you advanced notice and a more recent draft. Again, the CIB is intended to remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and the production of supporting documentation. It does not establish any new CMS policy or requirements. Please keep the draft close hold, as it has not been released publicly.

Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, November 21, 2022 3:54 PM  
**To:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Hagg, John D (OIG/OAS) <[John.Hagg@oig.hhs.gov](mailto:John.Hagg@oig.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>  
**Subject:** RE: 2008 final rule health care related taxes

+ John

Hi Miquel,

In addition to the materials that we shared last week, please see attached the current draft of an informational bulletin that CMS intends to release to states later this year or early next year. The bulletin would remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and producing supporting documentation to CMS. It would not establish any new CMS policy or requirements. Please keep the draft close hold, as it is still under development by CMS and has not been released outside of CMS.

We thought the information might be helpful to you. As always, please let us know if you have questions or would like to discuss.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Thursday, November 17, 2022 8:14 AM  
**To:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Subject:** RE: 2008 final rule health care related taxes

Good morning Miquel,

Please see attached five documents per our conversation last week. They are as follows:

- 1) A November 2021 letter from CMS to the State of Texas outlining CMS' concerns regarding a possible hold harmless arrangement relating the state's LPPF financing.
- 2) A set of consolidated communication between CMS and the State of Texas regarding multiple proposed SDPs. The communication includes robust discussion regarding the state's LPPF arrangement.
- 3) A March 2022 letter informing the state that one of its proposed SDPs are approved, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share. Please

note that this is only one of three parallel TX approval letters that we are including as an example. The other letters contained the same language regarding non-federal share sources.

- 4) A September 2022 letter from CMS approving a proposed state directed payment (SDP) for the State of Florida, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share.
- 5) A September 2022 “companion” letter sent to Florida at the same time as the SDP approval indicating that CMS has outstanding concerns regarding the state’s source of non-federal share for its SDP. The letter provides detailed information regarding the statutory and regulatory basis for our concerns regarding a possible hold harmless arrangement, as well as notifies the state of CMS’ intent to conduct a FY 23 financial management review of Florida’s LPPF arrangement.

Please let us know if you have any questions of if it would be helpful to set up some more time to discuss.

Regards,  
Rory

**From:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Sent:** Monday, November 14, 2022 10:49 AM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** 2008 final rule health care related taxes

Miquel

I am sharing the 2008 final rule related to health care related taxes. If you have any questions or would like to discuss please feel free to reach out to me. thanks-Stuart

<https://www.federalregister.gov/documents/2008/02/22/E8-3207/medicaid-program-health-care-related-taxes>

**From:** Goldstein, Stuart (CMS/CMCS)  
**Sent:** Thursday, November 10, 2022 4:05 PM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** Discussion about TX LPPF and hold harmless provisions

Miquel,

As discussed on today’s call please see the attached on the bottom of page 12 for a discussion of the indirect hold harmless provision.

We will be sending additional information early next week. If you would like to discuss please feel free to contact me.

Thank you  
Stuart Goldstein



-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>

**Sent:** Friday, November 4, 2022 3:55 PM

**To:** Darcey, Miquel M (OIG/OAS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Fan, Kristin (CMS/CMCS); Arnold, Charlie (CMS/CMCS); Ferguson, Dorothy (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

**Subject:** Discussion about TX LPPF and hold harmless provisions

**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).

**Where:** Microsoft Teams Meeting

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>

**Sent:** Friday, November 4, 2022 3:50 PM

**To:** Darcey, Miquel M (OIG/OAS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

**Subject:** Discussion about TX LPPF and hold harmless provisions

**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).

**Where:** Microsoft Teams Meeting

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Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/16/2023 4:20:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <(b)(6)>  
(b)(6); Silanskis, Jeremy  
(CMS/CMCS) <(b)(6)>  
(b)(6); Maccarroll, Amber  
(CMS/CMCS) <(b)(6)>  
(b)(6)  
**Subject:** RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS  
**Attachments:** Updated - Reactive CIB Health care related taxes and hold harmless Feb 15 818am, FMG.docx

Please see attached edits/comment responses on the CIB. I've also embedded edits to the responses below. Thanks!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 10:40 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the (b)(5). Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?  
**Answer:** Yes, we are currently finalizing a FY 22 FMR on two SDP preprints (this FY 22 FMR did not address LPPF financing). FMG conducted the FY 22 FMR field work between January 2022 and November 2022. FMG is developing the draft FMR report.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** At this time, FMG is not planning to conduct an FMR in TX or MO on this issue (b)(5)  
(b)(5)

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** On April 14, 2022, the OIG held an entrance conference with Texas to conduct an audit of the state's LPPF arrangement. OIG hopes to issue the draft report to the state in June 2023 relating to Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 may include additional LPPF work (b)(5)

(b)(5) k. For MO, as briefed during the 1/18/22 and 2/9/23 Joint Clearance meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review

of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though CMS often grants states additional time to respond to the draft FMR.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal

Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer: We do not post to Medicaid.gov, but they are FOIAABLE**

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

#### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
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**was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

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  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:38 AM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:21 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued



- that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer

(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think (b)(5) I think (b)(5)  
(b)(5) (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. **(b)(5)**

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno,

Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 25, 2023 1:07 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

## Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing (b)(5)  
(b)(5) They are, of course, but that is not the only motivating factor in issuing the CIB. (b)(5)  
(b)(5)  
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.



OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC by COB today](#).

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 2:19 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 1:33 PM  
**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but [REDACTED] (b)(5) I would not recommend [REDACTED] (b)(5)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 3:16 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)

Medicare-Medicaid Coordination Office

Centers for Medicare & Medicaid Services

202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-CCIIOClearances@cms.hhs.gov](mailto:FrontOffice-CCIIOClearances@cms.hhs.gov)>; Wu (he/him), Jeff (CMS/CCIIO) <[Jeff.Wu@cms.hhs.gov](mailto:Jeff.Wu@cms.hhs.gov)>; Wilson, Lisa (CMS/CCIIO) <[lisa.wilson@cms.hhs.gov](mailto:lisa.wilson@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Rosta (she/her), Sara (CMS/CCIIO) <[Sara.Rosta@cms.hhs.gov](mailto:Sara.Rosta@cms.hhs.gov)>; Arapi, Leslie (CMS/OPOLE) <[Leslie.Arapi@cms.hhs.gov](mailto:Leslie.Arapi@cms.hhs.gov)>; Frimpong, Janny (CMS/CCIIO) <[Janny.Frimpong@cms.hhs.gov](mailto:Janny.Frimpong@cms.hhs.gov)>; Brooks, Kiahana (CMS/CCIIO) <[Kiahana.Brooks@cms.hhs.gov](mailto:Kiahana.Brooks@cms.hhs.gov)>; Cantwell, Kathleen (CMS/OSORA) <[Kathleen.Cantwell@cms.hhs.gov](mailto:Kathleen.Cantwell@cms.hhs.gov)>; Garcia, Vanessa (CMS/OSORA) <[Vanessa.Garcia@cms.hhs.gov](mailto:Vanessa.Garcia@cms.hhs.gov)>; Jackson, Marilyn (CMS/OSORA) <[Marilyn.Jackson@cms.hhs.gov](mailto:Marilyn.Jackson@cms.hhs.gov)>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <[Alexis.Sherrill@cms.hhs.gov](mailto:Alexis.Sherrill@cms.hhs.gov)>; Taylor, Isabel (CMS/OSORA) <[Isabel.Taylor@cms.hhs.gov](mailto:Isabel.Taylor@cms.hhs.gov)>; Palmer, Erin (CMS/OSORA) <[erin.palmer@cms.hhs.gov](mailto:erin.palmer@cms.hhs.gov)>; Unruh, Patti (CMS/OSORA)

<Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL)

<Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Minor@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments:** Thursday, January 5 by 1:00 PM

**Requested Release date:** 2/7/2023

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Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/16/2023 4:26:08 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <(b)(6)>  
(b)(6) Boston, Beverly  
(b)(6)  
(b)(6) Silanskis, Jeremy  
(b)(6)  
**Subject:** RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Sorry. I'm just seeing these. Amber's comments look really good, too. Amber, anything critical to add to my responses?

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 11:14 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Some suggested edits below.

And I understand OL's concern with the language in the Reactive regarding the use of "loophole" and am okay with their suggested language. But would like Rory and Jeremy to weigh in as well (in addition to the answers to the questions below).

Thanks, Amber

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 10:40 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is

still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

### *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:45 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay

(CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
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  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

### ***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
Beverly.Boston@CMS.HHS.Gov  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:38 AM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno,

Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

**(1)** We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

(2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer



(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding

(b)(5)

(b)(5)

I think

(b)(5)

(b)(5)

(b)(5)

Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think

(b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share.

(b)(5)

(b)(5)

(b)(5)

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS)

<Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises

- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Thursday, January 12, 2023 3:34 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)  
 (b)(5) They are, of course, but that is not the only motivating factor in issuing  
 the CIB. (b)(5)

(b)(5)

(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
 Social Science Research Analyst  
 Centers for Medicare & Medicaid Services (CMS)  
 Center for Medicaid and CHIP Services (CMCS)  
 Financial Management Group (FMG)  
 Division of Financial Policy (DFP)  
 410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS)



<Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Cc:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi

(CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI\_Clearance\_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Minor@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>;

Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuco (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>;

OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date: 2/7/2023**

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Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/16/2023 4:31:25 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <(b)(6)>  
(b)(6) Boston, Beverly  
(b)(6)  
(b)(6) Silanskis, Jeremy  
(b)(6)  
(b)(6)  
**Subject:** RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks, Amber. Beverly, would you mind adding if you haven't sent forward yet?

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 11:31 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only thing I might suggest adding to your response on Florida is that prior to FY22, we hadn't conducted an FMR in FL for more than 10 years. But I think your responses are good as written too.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 11:26 AM  
**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Sorry. I'm just seeing these. Amber's comments look really good, too. Amber, anything critical to add to my responses?

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 11:14 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Some suggested edits below.

And I understand OL's concern with the language in the Reactive regarding the use of "loophole" and am okay with their suggested language. But would like Rory and Jeremy to weigh in as well (in addition to the answers to the questions below).

Thanks, Amber

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 10:40 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS



Good morning,

I need to return the attached Taxes CIB “Reactive” and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL’s suggested edits to the language? I think the “longstanding position” language was struck by Hannah Katch. Also, are you good with the below responses to Perrie’s questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state’s LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of “States’ Use of Local Provider Participation Funds as the State Share of Medicaid Payments”, however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri’s Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response. Correct – though many times states ask for additional time.

If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director

Financial Management Group

Center for Medicaid and CHIP Services

Centers for Medicare & Medicaid Services

[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)

410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS)

<Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)  
<Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS)  
<Lia.Adams@cms.hhs.gov>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida

(CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)



**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding: (b)(5)  
(b)(5) (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share **(b)(5)**

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS)

<Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)

(b)(5). They are, of course, (b)(5) but that is not the only motivating factor in issuing the CIB. (b)(5)

(b)(5)

(b)(5)

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS)



<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>;

Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
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**From:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern, Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI\_Clearance\_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross,

Jessica (CMS/OC) <[Jessica.Gross@cms.hhs.gov](mailto:Jessica.Gross@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Wallace, Mary (CMS/OC) <[Mary.Wallace@cms.hhs.gov](mailto:Mary.Wallace@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Perkins, Valerie (CMS/OC) <[Valerie.Perkins@cms.hhs.gov](mailto:Valerie.Perkins@cms.hhs.gov)>; Williams, Tamika (CMS/OC) <[Tamika.Williams@cms.hhs.gov](mailto:Tamika.Williams@cms.hhs.gov)>; Patrick, Michele (CMS/OC) <[Michele.Patrick@cms.hhs.gov](mailto:Michele.Patrick@cms.hhs.gov)>; Mazzone, Maria (CMS/OC) <[Maria.Mazzone@cms.hhs.gov](mailto:Maria.Mazzone@cms.hhs.gov)>; Pressley, Erin (CMS/OC) <[Erin.Pressley@cms.hhs.gov](mailto:Erin.Pressley@cms.hhs.gov)>; Miner, Amy (CMS/OC) <[Amy.Minor@cms.hhs.gov](mailto:Amy.Minor@cms.hhs.gov)>; Harmatuk, Frances (CMS/OC) <[Frances.Harmatuk@cms.hhs.gov](mailto:Frances.Harmatuk@cms.hhs.gov)>; Reilly, Megan (CMS/OC) <[Megan.Reilly@cms.hhs.gov](mailto:Megan.Reilly@cms.hhs.gov)>; Gordon, Erin (CMS/OC) <[Erin.Gordon@cms.hhs.gov](mailto:Erin.Gordon@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Winer, Rachel (CMS/OC) <[Rachel.Winer@cms.hhs.gov](mailto:Rachel.Winer@cms.hhs.gov)>; Dinicolo, Kelly (CMS/OC) <[Kelly.Dinicolo@cms.hhs.gov](mailto:Kelly.Dinicolo@cms.hhs.gov)>; Shaham, Lauren (CMS/OC) <[Lauren.Shaham1@cms.hhs.gov](mailto:Lauren.Shaham1@cms.hhs.gov)>; Walen, Alyssa (CMS/OC) <[Alyssa.Walen@cms.hhs.gov](mailto:Alyssa.Walen@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Broccolino, Michele (CMS/OC) <[Michele.Broccolino@cms.hhs.gov](mailto:Michele.Broccolino@cms.hhs.gov)>; Booth, Jon (CMS/OC) <[Jon.Booth@cms.hhs.gov](mailto:Jon.Booth@cms.hhs.gov)>; Hennessy, Amy (CMS/OC) <[Amy.Hennessy@cms.hhs.gov](mailto:Amy.Hennessy@cms.hhs.gov)>; Costello, Stefanie (CMS/OC) <[Stefanie.Costello@cms.hhs.gov](mailto:Stefanie.Costello@cms.hhs.gov)>; McIver, LaShawn (CMS/OMH) <[LaShawn.McIver@cms.hhs.gov](mailto:LaShawn.McIver@cms.hhs.gov)>; Finch, Wanda (CMS/OMH) <[Wanda.Finch@cms.hhs.gov](mailto:Wanda.Finch@cms.hhs.gov)>; Gentry, Pamela (CMS/OMH) <[Pamela.Gentry@cms.hhs.gov](mailto:Pamela.Gentry@cms.hhs.gov)>; Peddicord-Austin, Ashley (CMS/OMH) <[Ashley.Peddicord-Austin@cms.hhs.gov](mailto:Ashley.Peddicord-Austin@cms.hhs.gov)>; Young, Brian (CMS/OMH) <[Brian.Young@cms.hhs.gov](mailto:Brian.Young@cms.hhs.gov)>; Fleisher, Lee (CMS/CCSQ) <[Lee.Fleisher@cms.hhs.gov](mailto:Lee.Fleisher@cms.hhs.gov)>; Ling, Shari (CMS/CCSQ) <[Shari.Ling@cms.hhs.gov](mailto:Shari.Ling@cms.hhs.gov)>; Schreiber, Michelle (CMS/CCSQ) <[Michelle.Schreiber@cms.hhs.gov](mailto:Michelle.Schreiber@cms.hhs.gov)>; Iwugo, Jeneen (CMS/CCSQ) <[jeneen.iwugo@cms.hhs.gov](mailto:jeneen.iwugo@cms.hhs.gov)>; Spence, Ashley (CMS/CCSQ) <[Ashley.Spence@cms.hhs.gov](mailto:Ashley.Spence@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Hakim, Alyson (Aly) (CMS/CMCS) <[Alyson.Hakim@cms.hhs.gov](mailto:Alyson.Hakim@cms.hhs.gov)>; Appleton, Paige (CMS/CCSQ) <[Paige.Appleton@cms.hhs.gov](mailto:Paige.Appleton@cms.hhs.gov)>; Moody-Williams, Jean (CMS/CCSQ) <[jean.moodywilliams@cms.hhs.gov](mailto:jean.moodywilliams@cms.hhs.gov)>; Michael, Sean (CMS/CCSQ) <[sean.michael@cms.hhs.gov](mailto:sean.michael@cms.hhs.gov)>; Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>; Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>; Kerrigan, Maureen (CMS/OPOLE) <[Maureen.Kerrigan@cms.hhs.gov](mailto:Maureen.Kerrigan@cms.hhs.gov)>; Balch (she/her), Elissa (CMS/OPOLE) <[Elissa.Balch@cms.hhs.gov](mailto:Elissa.Balch@cms.hhs.gov)>; Sutton, Erin (CMS/OPOLE) <[erin.sutton2@cms.hhs.gov](mailto:erin.sutton2@cms.hhs.gov)>; Spitalnic, Paul (CMS/OACT) <[paul.spitalnic@cms.hhs.gov](mailto:paul.spitalnic@cms.hhs.gov)>; Cooper, Jill (CMS/OACT) <[Jill.Cooper@cms.hhs.gov](mailto:Jill.Cooper@cms.hhs.gov)>; Croston, Diane (CMS/OACT) <[Diane.Croston@cms.hhs.gov](mailto:Diane.Croston@cms.hhs.gov)>; CMS OLClearances <[OLClearances@cms.hhs.gov](mailto:OLClearances@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Keene, Danyail (CMS/OL) <[Danyail.Keene@cms.hhs.gov](mailto:Danyail.Keene@cms.hhs.gov)>; Druckman, Jennifer (CMS/OL) <[Jennifer.Druckman@cms.hhs.gov](mailto:Jennifer.Druckman@cms.hhs.gov)>; Oakes, Meghan (CMS/OL) <[Meghan.Oakes@cms.hhs.gov](mailto:Meghan.Oakes@cms.hhs.gov)>; Newlin, Manda (CMS/OL) <[Manda.Newlin@cms.hhs.gov](mailto:Manda.Newlin@cms.hhs.gov)>; Stahlman, Mary Ellen (CMS/OL) <[MaryEllen.Stahlman@cms.hhs.gov](mailto:MaryEllen.Stahlman@cms.hhs.gov)>; Martino, Maria (CMS/OL) <[Maria.Martino@cms.hhs.gov](mailto:Maria.Martino@cms.hhs.gov)>; Mote, Katelyn (CMS/OL) <[Katelyn.Mote@cms.hhs.gov](mailto:Katelyn.Mote@cms.hhs.gov)>; Khalid, Zunaira (CMS/OL) <[Zunaira.Khalid@cms.hhs.gov](mailto:Zunaira.Khalid@cms.hhs.gov)>; Ryan, Dan (CMS/OL) <[Dan.Ryan@cms.hhs.gov](mailto:Dan.Ryan@cms.hhs.gov)>; Upchurch, Talaiya (CMS/OL) <[Talaiya.Upchurch@cms.hhs.gov](mailto:Talaiya.Upchurch@cms.hhs.gov)>; Kirchgraber, Kate (CMS/OL) <[Kate.Kirchgraber@cms.hhs.gov](mailto:Kate.Kirchgraber@cms.hhs.gov)>; Mauser, Gayle (CMS/OL) <[Gayle.Mauser@cms.hhs.gov](mailto:Gayle.Mauser@cms.hhs.gov)>; Minor, Nevena (CMS/OL) <[Nevena.Minor@cms.hhs.gov](mailto:Nevena.Minor@cms.hhs.gov)>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <[meg.barry@cms.hhs.gov](mailto:meg.barry@cms.hhs.gov)>; Dawson, Andrew (CMS/OL) <[Andrew.Dawson@cms.hhs.gov](mailto:Andrew.Dawson@cms.hhs.gov)>; Lewandowski, David (CMS/OL) <[David.Lewandowski@cms.hhs.gov](mailto:David.Lewandowski@cms.hhs.gov)>; Miner, Imani (CMS/OL) <[Imani.Minor@cms.hhs.gov](mailto:Imani.Minor@cms.hhs.gov)>; Goto, Meinan (CMS/OL) <[Meinan.Goto@cms.hhs.gov](mailto:Meinan.Goto@cms.hhs.gov)>; Greene, Mary (CMS/OAGM) <[Mary.Greene@cms.hhs.gov](mailto:Mary.Greene@cms.hhs.gov)>; Brown, Michelle (CMS/OAGM) <[Michelle.Brown@cms.hhs.gov](mailto:Michelle.Brown@cms.hhs.gov)>; Amburgey, Louise (CMS/OAGM) <[Louise.Amburgey1@cms.hhs.gov](mailto:Louise.Amburgey1@cms.hhs.gov)>; Waskiewicz, Beth (CMS/OAGM) <[beth.waskiewicz@cms.hhs.gov](mailto:beth.waskiewicz@cms.hhs.gov)>; Tatum, Kimberly (CMS/OAGM) <[Kimberly.Tatum@cms.hhs.gov](mailto:Kimberly.Tatum@cms.hhs.gov)>; Calabro, Alice (CMS/OAGM) <[Alice.Calabro@cms.hhs.gov](mailto:Alice.Calabro@cms.hhs.gov)>; Kelly, Ryan (CMS/OAGM) <[Ryan.Kelly@cms.hhs.gov](mailto:Ryan.Kelly@cms.hhs.gov)>; Hazelwood, Antoinette (CMS/OAGM) <[Antoinette.Hazelwood@cms.hhs.gov](mailto:Antoinette.Hazelwood@cms.hhs.gov)>; Schmitz, Stefanie (CMS/OAGM) <[Stefanie.Schmitz1@cms.hhs.gov](mailto:Stefanie.Schmitz1@cms.hhs.gov)>; Lanasa, Michele (CMS/OAGM) <[Michele.Lanasa@cms.hhs.gov](mailto:Michele.Lanasa@cms.hhs.gov)>; Eberhart, Christina (CMS/OAGM) <[Christina.Eberhart2@cms.hhs.gov](mailto:Christina.Eberhart2@cms.hhs.gov)>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <[Catherine.Rippey@cms.hhs.gov](mailto:Catherine.Rippey@cms.hhs.gov)>; Hamilton, Andrea (CMS/OHI) <[andrea.hamilton@cms.hhs.gov](mailto:andrea.hamilton@cms.hhs.gov)>; Brauer (he/him), Randy (CMS/OHI) <[Randy.Brauer@cms.hhs.gov](mailto:Randy.Brauer@cms.hhs.gov)>; Slade, James (CMS/OHI) <[James.Slade@cms.hhs.gov](mailto:James.Slade@cms.hhs.gov)>; Hernandez (she/her), Laura (CMS/OHI) <[Laura.Hernandez@cms.hhs.gov](mailto:Laura.Hernandez@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Harris, Monica (CMS/CMCS) <[Monica.Harris@cms.hhs.gov](mailto:Monica.Harris@cms.hhs.gov)>; Harshman, Sara (CMS/CMCS) <[Sara.Harshman@cms.hhs.gov](mailto:Sara.Harshman@cms.hhs.gov)>; Stegmaier, Jason (CMS/CMCS) <[Jason.Stegmaier@cms.hhs.gov](mailto:Jason.Stegmaier@cms.hhs.gov)>; Whelan, Ellen-Marie

(CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebeward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/16/2023 7:54:42 PM  
**To:** Boston, Beverly (CMS/CMCS) <(b)(6)>  
(b)(6); Silanskis, Jeremy  
(b)(6); Maccarroll, Amber  
(b)(6); (b)(6)  
**Subject:** RE: RE: RORY/AMBER/JEREMY: Taxes Listserv Language  
**Attachments:** 2.16 CIB Listserv Hold Harmless, FMG.docx

Please see attached some minor suggested edits on the Listserv language.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 1:03 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** RORY/AMBER/JEREMY: Taxes Listserv Language

Hello,

I am running all of the Taxes CIB items by you since we want to be sure that the language is totally what we want to message. Please let me know if you have any edits to the attached Listserv email cover language.

Thanks

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 12:59 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** Re: FL FMR?

Beverly – attached is the listserv draft for you to review. It's directly from the QA first question. Thanks!

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Date:** Thursday, February 16, 2023 at 12:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.



**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Thursday, February 16, 2023 at 12:43 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 12:06 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Thursday, February 16, 2023 at 11:56 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>, Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

#### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Thursday, February 16, 2023 9:28 AM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

*Beverly*

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Sent:** Thursday, February 16, 2023 5:53 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS)

<[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
  - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on [Medicaid.gov](https://www.medicicaid.gov)?
6. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
  - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Briskin, Perrie (CMS/CMCS)

**Sent:** Wednesday, February 15, 2023 6:14 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,  
Perrie

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:56 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** Re: FL FMR?

Thank you!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Date:** Wednesday, February 15, 2023 at 10:27 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

**Beverly**

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:26 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

There are not

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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:23:41 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

**Beverly**

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:05 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 9:54 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

**FL FMR Reactive Statement:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state’s operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida’s non-federal share (b)(5)

**(b)(5)**

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
  - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 9:48 AM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS)

<[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

**Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?**

Thank you for all of your help!

Jennifer

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Date:** Wednesday, February 15, 2023 at 6:44 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

**From:** Briskin, Perrie (CMS/CMCS)

**Sent:** Wednesday, February 15, 2023 6:21 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:46 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:45 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:39 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:36 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:28 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Monday, February 13, 2023 at 5:12 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a **Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

**State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):**

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

**Florida SDP FMR: SDP approval and Companion letters and JC briefing paper**

[Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf](#) [FL Companion Letter, 9-29-22.pdf](#) [EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx](#)

**Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)**

[Missouri FRA Companion Letter Response Paper Revised.docx](#)

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Monday, February 13, 2023 2:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn’t realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!



**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Date:** Monday, February 13, 2023 at 12:33 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

**Jennifer Dorsey, MA, MPH**

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) work cell) [FL Companion Letter, 9-29-22.pdf](#)

Message

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**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/16/2023 7:56:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <(b)(6)>  
**CC:** (b)(6)  
(b)(6)  
(b)(6); Silanskis, Jeremy D.  
(b)(6)  
(b)(6)  
(b)(6)  
(b)(6) Goldstein, Stuart  
(b)(6)  
(b)(6) Arnold, Charlie  
(b)(6)  
(b)(6)  
**Subject:** RE: RE: FL FMR?  
**Attachments:** Healthcare Related Taxes CIB OGC OL OMB CLEAN 2-3-23 FMG, 2-16.docx

Please see attached the final CIB. Thanks, Beverly.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 12:50 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** FW: FL FMR?

See below. Need CIB by COB today.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 12:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Date:** Thursday, February 16, 2023 at 12:43 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

**Beverly**

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 12:06 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Date:** Thursday, February 16, 2023 at 11:56 AM  
**To:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the

quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time.

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Thursday, February 16, 2023 9:28 AM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

*Beverly*

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Sent:** Thursday, February 16, 2023 5:53 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~

- a. ~~What is the status of TX and MO — either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
6. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Briskin, Perrie (CMS/CMCS)  
**Sent:** Wednesday, February 15, 2023 6:14 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,  
Perrie

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:56 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 10:27 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:26 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** Re: FL FMR?

There are not

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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:23:41 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:05 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Date:** Wednesday, February 15, 2023 at 9:54 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below **"reactive"** (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a "focused" CMS-64 expenditure review to look at the state's Federal Reimbursement Allowance tax and it's pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday's rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

## FL FMR Reactive Statement:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share: (b)(5)

(b)(5)

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
  - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

*Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 9:48 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

**Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?**

Thank you for all of your help!

Jennifer

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 6:44 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

**From:** Briskin, Perrie (CMS/CMCS)  
**Sent:** Wednesday, February 15, 2023 6:21 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response.
  - b. If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:46 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you!



**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:45 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:39 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:36 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:28 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Monday, February 13, 2023 at 5:12 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

- Friday 2/17 – prior to **Taxes CIB** being released, **FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/21/2022 .
- Friday 2/17 - **CIB RELEASED**

**State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):**

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please see below papers on both state actions regarding taxes:

**Florida SDP FMR: SDP approval and Companion letters and JC briefing paper**

[Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf](#) [FL Companion Letter, 9-29-22.pdf](#) [EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx](#)

**Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)**

[Missouri FRA Companion Letter Response Paper Revised.docx](#)

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Monday, February 13, 2023 2:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn’t realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Date:** Monday, February 13, 2023 at 12:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don’t think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

**Jennifer Dorsey, MA, MPH**

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

(b)(6) (work cell)[FL Companion Letter, 9-29-22.pdf](#)

Message

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**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 1/10/2023 9:04:58 PM  
**To:** Arnold, Charlie (CMS/CMCS) <(b)(6)>  
**CC:** (b)(6)  
(b)(6) Maccarroll, Amber  
(b)(6)  
(b)(6) Silanskis, Jeremy D.  
(b)(6)  
(b)(6)  
**Subject:** RE: RE: North Carolina  
**Attachments:** RE: RE: Attestation Form

Hi Charlie,

Let's discuss at the DFO/DFP Touch base tomorrow. Although we have very limited verbal information from the state expressing concerns about possible redistribution arrangements, I am concerned that the limited hold harmless questions here could be viewed as inconsistent with what we shared with Nevada (see attached – though notably, Nevada requested more detail on what assurances we would want).

Thanks,  
Rory

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Tuesday, January 10, 2023 3:36 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Subject:** FW: North Carolina  
**Importance:** High

Hi Rory,

We received the below email from DMCP. They are requesting our questions for NC by 1/20/2023 or the will recommend the approval of the SDP. We are not sure how to respond. We let them know that, because of a possible hold-harmless issue, you are reviewing the questions.

Have you had a chance to review the questions? How should we respond to DMCP?

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 8:12 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Giles, John (CMS/CMCS) <[John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)>; Gibson, Alexis (CMS/CMCS) <[alexis.gibson@cms.hhs.gov](mailto:alexis.gibson@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan and FMG colleagues,

Thank you for the update. As noted today, we are concerned with the length of time that this review has been on hold. We received the preprint in April 2022 and have been ready to approve this action pending this outstanding concern on the provider tax for several months. We appreciate that financing issues take time to resolve, but no questions have been issued to the state on the provider tax in months.

We appreciate that everyone is juggling several priorities, including NPRMs as well as ongoing work. However, we feel that continuing to hold this review in this manner is problematic.

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,  
Laura

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:27 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Lovie,

North Carolina was brought up today during a meeting with Rory. He said he would take a look at the questions and get back to us soon. We just wanted to keep you updated. Thanks.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, January 5, 2023 11:49 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Thank you Lovie. We are waiting on clearance to send the questions from Rory. I hope to bring this up with Charlie today at our meeting. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, January 5, 2023 10:39 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Anna and Jonathan,

Happy New Year! As a follow up to the emails below, can you provide a status update on FMG's question sets for NC. The state has requested updates regarding the questions since November 2022. Can you assist us with getting the questions cleared? We'd like to respond to the state and send any questions from FMG this week if possible.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 12:05 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I can confirm that the issue was brought up at the meeting with Rory yesterday. Rory stated that he would take a look at the questions and loop back with us after he had a chance to review them. I will be sure to keep you updated as more information becomes available. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, December 15, 2022 10:58 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I believe there was supposed to be a meeting with Rory yesterday where we had planned to ask if Rory had taken a look at the questions for North Carolina. I am not sure if we brought that up at the meeting. Let me check and get back with you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 10:03 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan,

I'm following up on the email below. Have you received feedback from Rory regarding the North Carolina question sets? The state is requesting a status update.

Thank you,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Tuesday, December 13, 2022 1:45 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan and Stuart,

North Carolina is requesting a status update (please see attached email). During the FMG meeting yesterday and the email below you indicated you're waiting for feedback from Rory on the question sets. We'd like to respond to the state and send any questions from FMG this week if possible. We look forward to your update on next steps.

Thanks,



Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 12:04 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 11:50 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Subject:** RE: North Carolina

Lovie,

Yes. We have questions about the tax waiver submission itself as well as about our hold harmless concerns. Similar to how we handled the Louisiana IP/OP hospital tax, our plan is to ask the questions related to the tax waiver submission itself to the state through the tax waiver submission process and our questions concerning possible hold harmless arrangements through the state-directed payment financing review process. On his request, we have sent both sets of questions to Rory and are waiting to hear back from him with his feedback before sending the questions to the state. Please let us know if we can be of any further assistance at this time. Thank you.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)

410.786.4738

[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 10:18 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan,

Happy Monday! North Carolina is requesting a status update regarding their tax waiver submission (please see attachment). Does FMG have follow questions for the state? I'll add this topic the DMCP/FMG meeting agenda for tomorrow.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, November 1, 2022 1:39 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** FW: North Carolina

Dear all,

I started to review North Carolina's IP hospital services and OP hospital services health care-related taxes. I can already tell this one is going to require a lot of work before it gets to something approaching a tax for which we could recommend approval. It's certainly not the most straight forward or easily understandable submission we have ever received. It's been a decade since the state has come in to us with a tax waiver submission and it shows. I don't think someone has worked on this data in a long time. In general, the more recent a tax waiver approval is, the better shape it tends to be. In an ideal world, states would go in every so often to make sure the data is correct, clean things up, etc. We had a section of MFAR that had an expiration date of three years for tax waivers that I think would have partially addressed this issue. Please see attached for questions and the submission from the State. Please also see attached for the tax waiver approval from 2011. Also, it would be good to hear more detail from Rory about what he knows specifically about the pooling and redistribution mechanism that we believe may be attached to this tax and the extant hold harmless concerns. I am copying DMCP for awareness. I will also copy when we send questions to the state.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)

410.786.4738

[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Friday, October 7, 2022 2:35 PM

**To:** [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov); [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)

**Cc:** Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment

<[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** North Carolina

Good afternoon Ms. Staton,

My name is Jonathan Endelman and I am a member of the tax team located in the Financial Management Group (FMG) at CMS. We are responsible for reviewing all health care-related tax waivers of the broad-based and uniformity requirements. We are acknowledging receipt of the State's submission of 10/6/2022 requesting a waiver of the broad-based and uniformity requirements for its inpatient and outpatient hospital services taxes. We will be in touch in case we have any questions or concerns over the course of our review. In the future, please address all tax waivers to:

Mr. Rory Howe, Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
U.S. Department of Health & Human Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850

Thank you.

Best,

Jonathan

Message

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**From:** Howe, Rory (CMS/CMCS); (b)(5)  
(b)(5)  
**Sent:** 2/22/2023 8:08:10 PM  
**To:** Boston, Beverly (CMS/CMCS); (b)(5)  
(b)(5)  
**CC:** Maccarroll, Amber (CMS/CMCS); (b)(5)  
(b)(5); Silanskis, Jeremy D.  
(CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov); (b)(5)  
(b)(5); adams, lia (CMS/CMCS); (b)(5)  
(b)(5);  
Ferguson, Dorothy (CMS/CMCS); (b)(5)  
(b)(5)  
**Subject:** FW: FW: Missouri FRA tax review QE 12/31/22  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; mhd-rapid-response-review.pdf

Confirming release of the MO questions.

**From:** Powell, Eric (CMS/CMCS) <Eric.Powell@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 3:06 PM  
**To:** Todd.Richardson@dss.mo.gov <Todd.Richardson@dss.mo.gov>  
**Cc:** Marissa.Crump@dss.mo.gov; Bray, Kimberlyn <Kimberlyn.R.Bray@dss.mo.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Subject:** Missouri FRA tax review QE 12/31/22

Director Richardson,

As indicated in our July 15, 2022 letter, CMS is committed to ensuring the non-federal share of Medicaid expenditures complies with all applicable federal requirements, including section 1903(w)(4) of the Social Security Act and federal regulations at 42 CFR 433.68(f)(3). In that July letter and prior communication with the state including a July 20, 2020 letter, CMS reiterated concerns that CMS the state's Federal Reimbursement Allowance (FRA) tax program appeared to contain a hold harmless arrangement, which would violate section 1903(w)(4) of the Act and implementing regulations in 42 CFR 433.68(f)(3). The July 2022 letter also indicated that CMS intended to conduct a focused review of Missouri's FRA program related to expenditures reported to CMS on the Form CMS-64. We appreciate the state's August 25, 2022 response to our July 15, 2022 letter. After review of the information shared in conjunction with the letter, CMS remains concerned that Missouri's FRA program does not appear to meet federal requirements. Therefore, we are requesting information and supporting documentation to determine if the FRA is in compliance with all federal statutory and regulatory requirements for FRA tax amounts reported on the CMS-64 for the quarter ending December 31, 2022. Request for information and supporting documentation is attached to this email – please provide responses by close of business Friday, 3/10/23.

**Eric Powell, CPA** | Centers for Medicaid and CHIP Services | FMG/DFO-West Branch B | 312.886.0791

Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)

**Sent:** 2/22/2023 9:14:36 PM

**To:** Boston, Beverly (CMS/CMCS) <(b)(6)>  
(b)(6); Ferguson, Dorothy  
(b)(6)  
(b)(6); Gavens, Jay  
(b)(6)  
(b)(6); Holligan, Ricardo  
(b)(6)  
(b)(6); Endelman (he/him),  
(b)(6)  
(b)(6); Fan, Kristin  
(b)(6); Administrative Group  
(b)(6); Arnold, Charlie  
(b)(6)  
(b)(6); Clark, Jennifer  
(b)(6)  
(b)(6); Goldstein, Stuart  
(b)(6)  
(b)(6); Cuno, Richard  
(b)(6)  
(b)(6); Curry, Celestine  
(b)(6)  
(b)(6); Kimble, Davida  
(b)(6)  
(b)(6)

**CC:** (b)(6)  
(b)(6); Maccarroll, Amber  
(b)(6)  
(b)(6); adams, lia (CMS/CMCS)  
(b)(6)  
(b)(6); Staton, Sidney  
(b)(6)  
(b)(6)

**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please confirm that this was the version of the document request that went to OCD and it includes the few changes Dan requested.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 9:38 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 2:34 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 1:29 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the “final” Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>

**Sent:** Friday, February 17, 2023 3:45 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 17, 2023 3:34 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 3:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 2:54 PM  
**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?



## OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

## OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie

(CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:45 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

### ***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:38 AM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 10:21 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:03 AM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding: (b)(5)  
(b)(5) I think (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share (b)(5)

(b)(5)



**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24~~ COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

**Beverly**

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)  
(b)(5) They are, of course, but that is not the only motivating factor in issuing the CIB. (b)(5)  
(b)(5)  
(b)(5)  
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**



Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI)

<Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins,

Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Hakim, Alyson (Aly) (CMS/CMCS) <[Alyson.Hakim@cms.hhs.gov](mailto:Alyson.Hakim@cms.hhs.gov)>; Appleton, Paige (CMS/CCSQ) <[Paige.Appleton@cms.hhs.gov](mailto:Paige.Appleton@cms.hhs.gov)>; Moody-Williams, Jean (CMS/CCSQ) <[jean.moodywilliams@cms.hhs.gov](mailto:jean.moodywilliams@cms.hhs.gov)>; Michael, Sean (CMS/CCSQ) <[sean.michael@cms.hhs.gov](mailto:sean.michael@cms.hhs.gov)>; Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>; Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>; Kerrigan, Maureen (CMS/OPOLE) <[Maureen.Kerrigan@cms.hhs.gov](mailto:Maureen.Kerrigan@cms.hhs.gov)>; Balch (she/her), Elissa (CMS/OPOLE) <[Elissa.Balch@cms.hhs.gov](mailto:Elissa.Balch@cms.hhs.gov)>; Sutton, Erin (CMS/OPOLE) <[erin.sutton2@cms.hhs.gov](mailto:erin.sutton2@cms.hhs.gov)>; Spitalnic, Paul (CMS/OACT) <[paul.spitalnic@cms.hhs.gov](mailto:paul.spitalnic@cms.hhs.gov)>; Cooper, Jill (CMS/OACT) <[Jill.Cooper@cms.hhs.gov](mailto:Jill.Cooper@cms.hhs.gov)>; Croston, Diane (CMS/OACT) <[Diane.Croston@cms.hhs.gov](mailto:Diane.Croston@cms.hhs.gov)>; CMS OLClearances <[OLClearances@cms.hhs.gov](mailto:OLClearances@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Keene, Danyail (CMS/OL) <[Danyail.Keene@cms.hhs.gov](mailto:Danyail.Keene@cms.hhs.gov)>; Druckman, Jennifer (CMS/OL) <[Jennifer.Druckman@cms.hhs.gov](mailto:Jennifer.Druckman@cms.hhs.gov)>; Oakes, Meghan (CMS/OL) <[Meghan.Oakes@cms.hhs.gov](mailto:Meghan.Oakes@cms.hhs.gov)>; Newlin, Manda (CMS/OL) <[Manda.Newlin@cms.hhs.gov](mailto:Manda.Newlin@cms.hhs.gov)>; Stahlman, Mary Ellen (CMS/OL) <[MaryEllen.Stahlman@cms.hhs.gov](mailto:MaryEllen.Stahlman@cms.hhs.gov)>; Martino, Maria (CMS/OL) <[Maria.Martino@cms.hhs.gov](mailto:Maria.Martino@cms.hhs.gov)>; Mote, Katelyn (CMS/OL) <[Katelyn.Mote@cms.hhs.gov](mailto:Katelyn.Mote@cms.hhs.gov)>; Khalid, Zunaira (CMS/OL) <[Zunaira.Khalid@cms.hhs.gov](mailto:Zunaira.Khalid@cms.hhs.gov)>; Ryan, Dan (CMS/OL) <[Dan.Ryan@cms.hhs.gov](mailto:Dan.Ryan@cms.hhs.gov)>; Upchurch, Talaiya (CMS/OL) <[Talaiya.Upchurch@cms.hhs.gov](mailto:Talaiya.Upchurch@cms.hhs.gov)>; Kirchgraber, Kate (CMS/OL) <[Kate.Kirchgraber@cms.hhs.gov](mailto:Kate.Kirchgraber@cms.hhs.gov)>; Mauser, Gayle (CMS/OL) <[Gayle.Mauser@cms.hhs.gov](mailto:Gayle.Mauser@cms.hhs.gov)>; Minor, Nevena (CMS/OL) <[Nevena.Minor@cms.hhs.gov](mailto:Nevena.Minor@cms.hhs.gov)>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <[meg.barry@cms.hhs.gov](mailto:meg.barry@cms.hhs.gov)>; Dawson, Andrew (CMS/OL) <[Andrew.Dawson@cms.hhs.gov](mailto:Andrew.Dawson@cms.hhs.gov)>; Lewandowski, David (CMS/OL) <[David.Lewandowski@cms.hhs.gov](mailto:David.Lewandowski@cms.hhs.gov)>; Miner, Imani (CMS/OL) <[Imani.Miner@cms.hhs.gov](mailto:Imani.Miner@cms.hhs.gov)>; Goto, Meinan (CMS/OL) <[Meinan.Goto@cms.hhs.gov](mailto:Meinan.Goto@cms.hhs.gov)>; Greene, Mary (CMS/OAGM) <[Mary.Greene@cms.hhs.gov](mailto:Mary.Greene@cms.hhs.gov)>; Brown, Michelle (CMS/OAGM) <[Michelle.Brown@cms.hhs.gov](mailto:Michelle.Brown@cms.hhs.gov)>; Amburgey, Louise (CMS/OAGM) <[Louise.Amburgey1@cms.hhs.gov](mailto:Louise.Amburgey1@cms.hhs.gov)>; Waskiewicz, Beth (CMS/OAGM) <[beth.waskiewicz@cms.hhs.gov](mailto:beth.waskiewicz@cms.hhs.gov)>; Tatum, Kimberly (CMS/OAGM) <[Kimberly.Tatum@cms.hhs.gov](mailto:Kimberly.Tatum@cms.hhs.gov)>; Calabro, Alice (CMS/OAGM) <[Alice.Calabro@cms.hhs.gov](mailto:Alice.Calabro@cms.hhs.gov)>; Kelly, Ryan (CMS/OAGM) <[Ryan.Kelly@cms.hhs.gov](mailto:Ryan.Kelly@cms.hhs.gov)>; Hazelwood, Antoinette (CMS/OAGM) <[Antoinette.Hazelwood@cms.hhs.gov](mailto:Antoinette.Hazelwood@cms.hhs.gov)>; Schmitz, Stefanie (CMS/OAGM) <[Stefanie.Schmitz1@cms.hhs.gov](mailto:Stefanie.Schmitz1@cms.hhs.gov)>; Lanasa, Michele (CMS/OAGM) <[Michele.Lanasa@cms.hhs.gov](mailto:Michele.Lanasa@cms.hhs.gov)>; Eberhart, Christina (CMS/OAGM) <[Christina.Eberhart2@cms.hhs.gov](mailto:Christina.Eberhart2@cms.hhs.gov)>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <[Catherine.Rippey@cms.hhs.gov](mailto:Catherine.Rippey@cms.hhs.gov)>; Hamilton, Andrea (CMS/OHI) <[andrea.hamilton@cms.hhs.gov](mailto:andrea.hamilton@cms.hhs.gov)>; Brauer (he/him), Randy (CMS/OHI) <[Randy.Brauer@cms.hhs.gov](mailto:Randy.Brauer@cms.hhs.gov)>; Slade, James (CMS/OHI) <[James.Slade@cms.hhs.gov](mailto:James.Slade@cms.hhs.gov)>; Hernandez (she/her), Laura (CMS/OHI) <[Laura.Hernandez@cms.hhs.gov](mailto:Laura.Hernandez@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Harris, Monica (CMS/CMCS) <[Monica.Harris@cms.hhs.gov](mailto:Monica.Harris@cms.hhs.gov)>; Harshman, Sara (CMS/CMCS) <[Sara.Harshman@cms.hhs.gov](mailto:Sara.Harshman@cms.hhs.gov)>; Stegmaier, Jason (CMS/CMCS) <[Jason.Stegmaier@cms.hhs.gov](mailto:Jason.Stegmaier@cms.hhs.gov)>; Whelan, Ellen-Marie (CMS/CMCS) <[EllenMarie.Whelan@cms.hhs.gov](mailto:EllenMarie.Whelan@cms.hhs.gov)>; Miller, Courtney (CMS/CMCS) <[Courtney.Miller@cms.hhs.gov](mailto:Courtney.Miller@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Fowler (she/her), Liz (CMS/CMMI) <[Liz.Fowler@cms.hhs.gov](mailto:Liz.Fowler@cms.hhs.gov)>; Tabe-Bedward, Arrah (CMS/CMMI) <[arrah.tabebedward@cms.hhs.gov](mailto:arrah.tabebedward@cms.hhs.gov)>; Rushton, Andrew (CMS/CMMI) <[Andrew.Rushton@cms.hhs.gov](mailto:Andrew.Rushton@cms.hhs.gov)>; Dziak, Kathleen (CMS/CMMI) <[Kathleen.Dziak@cms.hhs.gov](mailto:Kathleen.Dziak@cms.hhs.gov)>; Cardin, Megan (CMS/CMMI) <[Megan.Cardin@cms.hhs.gov](mailto:Megan.Cardin@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Wells, Carrie (CMS/CMMI) <[Carrie.Wells1@cms.hhs.gov](mailto:Carrie.Wells1@cms.hhs.gov)>; Barberi, Jade (CMS/CMMI) <[Jade.Russell@cms.hhs.gov](mailto:Jade.Russell@cms.hhs.gov)>; Doherty, Theresa (CMS/CMMI) <[Theresa.Doherty@cms.hhs.gov](mailto:Theresa.Doherty@cms.hhs.gov)>; Anderson, Jessica (CMS/CMMI) <[jessica.anderson@cms.hhs.gov](mailto:jessica.anderson@cms.hhs.gov)>; McGinley, Katelynn (CMS/CMMI) <[katelynn.mcginley@cms.hhs.gov](mailto:katelynn.mcginley@cms.hhs.gov)>; Greene, Mary (CMS/OBRHI) <[Mary.Greene1@cms.hhs.gov](mailto:Mary.Greene1@cms.hhs.gov)>; McClain, Rena (CMS/OBRHI) <[Rena.McClain1@cms.hhs.gov](mailto:Rena.McClain1@cms.hhs.gov)>; Jackson, Michelle (CMS/CPI) <[Michelle.Jackson@cms.hhs.gov](mailto:Michelle.Jackson@cms.hhs.gov)>; Ratchford, Deneen (CMS/OAGM) <[Deneen.Ratchford@cms.hhs.gov](mailto:Deneen.Ratchford@cms.hhs.gov)>; St. Louis, Aileah (CMS/OC) <[Aileah.St.Louis@cms.hhs.gov](mailto:Aileah.St.Louis@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <[Shari.Ling@cms.hhs.gov](mailto:Shari.Ling@cms.hhs.gov)>; Wild, Richard (CMS/CCSQ) <[Richard.Wild@cms.hhs.gov](mailto:Richard.Wild@cms.hhs.gov)>; Nilasena, David (CMS/CCSQ)

<David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

\*\*\*Please copy **Enrico Dinges** and on **ALL** responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 2/22/2023 9:17:21 PM  
**To:** Boston, Beverly <(b)(6)>  
(b)(6)  
**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The FL document request is the original version without any of my or OCD edits.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 9:38 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>  
**Sent:** Tuesday, February 21, 2023 2:34 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 1:29 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the “final” Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Sent:** Friday, February 17, 2023 3:45 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 17, 2023 3:34 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 3:08 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS



Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued

that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

#### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
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If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

**Beverly A. Boston**

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services

Beverly.Boston@CMS.HHS.Gov  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 12:21 PM  
**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 12:14 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:45 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
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  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:03 AM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

#### **OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,

Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5)  
(b)(5) I think (b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>



Cc: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

Subject: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. **(b)(5)**

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review** of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

**Beverly**

From: Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

Sent: Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that

(b)(5)

(b)(5)

They are, of course, but that is not the only motivating factor in issuing

the CIB.

(b)(5)

(b)(5)

(b)(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>



**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, January 4, 2023 9:45 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 4, 2023 8:46 AM

**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Cc:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-CCIIOClearances@cms.hhs.gov](mailto:FrontOffice-CCIIOClearances@cms.hhs.gov)>; Wu (he/him), Jeff (CMS/CCIIO) <[Jeff.Wu@cms.hhs.gov](mailto:Jeff.Wu@cms.hhs.gov)>; Wilson, Lisa (CMS/CCIIO) <[lisa.wilson@cms.hhs.gov](mailto:lisa.wilson@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Rosta (she/her), Sara (CMS/CCIIO) <[Sara.Rosta@cms.hhs.gov](mailto:Sara.Rosta@cms.hhs.gov)>; Arapi, Leslie (CMS/OPOLE) <[Leslie.Arapi@cms.hhs.gov](mailto:Leslie.Arapi@cms.hhs.gov)>; Frimpong, Janny (CMS/CCIIO) <[Janny.Frimpong@cms.hhs.gov](mailto:Janny.Frimpong@cms.hhs.gov)>; Brooks, Kiahana (CMS/CCIIO) <[Kiahana.Brooks@cms.hhs.gov](mailto:Kiahana.Brooks@cms.hhs.gov)>; Cantwell, Kathleen (CMS/OSORA) <[Kathleen.Cantwell@cms.hhs.gov](mailto:Kathleen.Cantwell@cms.hhs.gov)>; Garcia, Vanessa (CMS/OSORA) <[Vanessa.Garcia@cms.hhs.gov](mailto:Vanessa.Garcia@cms.hhs.gov)>; Jackson, Marilyn (CMS/OSORA) <[Marilyn.Jackson@cms.hhs.gov](mailto:Marilyn.Jackson@cms.hhs.gov)>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <[Alexis.Sherrill@cms.hhs.gov](mailto:Alexis.Sherrill@cms.hhs.gov)>; Taylor, Isabel (CMS/OSORA) <[Isabel.Taylor@cms.hhs.gov](mailto:Isabel.Taylor@cms.hhs.gov)>; Palmer, Erin (CMS/OSORA) <[erin.palmer@cms.hhs.gov](mailto:erin.palmer@cms.hhs.gov)>; Unruh, Patti (CMS/OSORA) <[Patti.Unruh@cms.hhs.gov](mailto:Patti.Unruh@cms.hhs.gov)>; Khan, Farooq (CMS/OSORA) <[Farooq.Khan@cms.hhs.gov](mailto:Farooq.Khan@cms.hhs.gov)>; Lafferty, Tiffany (CMS/OSORA) <[Tiffany.Lafferty@cms.hhs.gov](mailto:Tiffany.Lafferty@cms.hhs.gov)>; Parham, William (CMS/OSORA) <[WILLIAM.PARHAM@cms.hhs.gov](mailto:WILLIAM.PARHAM@cms.hhs.gov)>; Jones, Martique (CMS/OSORA) <[Martique.Jones@cms.hhs.gov](mailto:Martique.Jones@cms.hhs.gov)>; Phan, Thomas (CMS/OSORA) <[Thomas.Phan@cms.hhs.gov](mailto:Thomas.Phan@cms.hhs.gov)>; Edmondson-Parrott, Michele (CMS/OSORA) <[michele.edmondsonparrott@cms.hhs.gov](mailto:michele.edmondsonparrott@cms.hhs.gov)>; Miller, Ruth-Sam (CMS/OSORA) <[Ruth.Miller@cms.hhs.gov](mailto:Ruth.Miller@cms.hhs.gov)>; Lilley, Edward (CMS/OSORA) <[Edward.Lilley@cms.hhs.gov](mailto:Edward.Lilley@cms.hhs.gov)>; McLemore, Monica (CMS/OSORA) <[Monica.McLemore@cms.hhs.gov](mailto:Monica.McLemore@cms.hhs.gov)>; Witherspoon, Tia (CMS/OSORA) <[Tia.Witherspoon@cms.hhs.gov](mailto:Tia.Witherspoon@cms.hhs.gov)>; CMS OIT Correspondence <[OITCorrespondence@cms.hhs.gov](mailto:OITCorrespondence@cms.hhs.gov)>; Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Tross, Jason (CMS/OC) <[Jason.Tross@cms.hhs.gov](mailto:Jason.Tross@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Fortin-Garcia, Carolina (CMS/OC) <[Carolina.Fortin-Garcia@cms.hhs.gov](mailto:Carolina.Fortin-Garcia@cms.hhs.gov)>; Boykin, Jibril (CMS/OC) <[Jibril.Boykin@cms.hhs.gov](mailto:Jibril.Boykin@cms.hhs.gov)>; Dinges, Enrico (CMS/OC) <[Eric.Dinges@cms.hhs.gov](mailto:Eric.Dinges@cms.hhs.gov)>; Joy-Bush, Keya (CMS/OC) <[keya.joy-bush@cms.hhs.gov](mailto:keya.joy-bush@cms.hhs.gov)>; Martin, Patrice (CMS/OC) <[Patrice.Martin@cms.hhs.gov](mailto:Patrice.Martin@cms.hhs.gov)>; Mengel, Jonathan (CMS/OC) <[Jonathan.Mengel@cms.hhs.gov](mailto:Jonathan.Mengel@cms.hhs.gov)>; Myers, Gregory (CMS/OC) <[Gregory.Myers@cms.hhs.gov](mailto:Gregory.Myers@cms.hhs.gov)>;

Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Minor@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLCclearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Minor@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM)

<Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebeward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

\*\*\*Please copy **Enrico Dinges** and on **ALL** responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date: 2/7/2023**

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)

**Sent:** 2/22/2023 9:32:12 PM

**To:** Gavens, Jay (CMS/CMCS) <(b)(6)>  
(b)(6) Boston, Beverly (CMS/CMCS) <(b)(6)>  
(b)(6) s]; Ferguson, Dorothy (CMS/CMCS) <(b)(6)>  
(b)(6); Holligan, Ricardo (CMS/CMCS) <(b)(6)>  
(b)(6) Endelman (he/him), Jonathan (CMS/CMCS) <(b)(6)>  
(b)(6) Fan, Kristin (CMS/CMCS) <(b)(6)>  
(b)(6); Arnold, Charlie (CMS/CMCS) <(b)(6)>  
(b)(6); Clark, Jennifer (CMS/CMCS) <(b)(6)>  
(b)(6) Goldstein, Stuart (CMS/CMCS) <(b)(6)>  
(b)(6) Cuno, Richard (CMS/CMCS) <(b)(6)>  
(b)(6) Curry, Celestine (CMS/CMCS) <(b)(6)>  
(b)(6) Kimble, Davida (CMS/CMCS) <(b)(6)>  
(b)(6)

**CC:** Silanskis, Jeremy (CMS/CMCS) <(b)(6)>  
(FYDIBOHF23SPDLT) <(b)(6)> Maccarroll, Amber (CMS/CMCS) <(b)(6)>  
(b)(6); adams, lia (CMS/CMCS) <(b)(6)>  
(b)(6); Staton, Sidney (CMS/CMCS) <(b)(6)>  
(b)(6)

**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

**Attachments:** EC-FM-2023-FL-01-D- Document and Information Request.docx; EC-FM-2023-FL-01-D Engagement Letter.docx

Please see attached the final versions that were reviewed by OCD. Please release once you confirm the dates are accurate.

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 4:18 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Yes – Dan wanted to limit the review to only LPPF (taxes) so we took the other part of the objective out.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 4:15 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please confirm that this was the version of the document request that went to OCD and it includes the few changes Dan requested.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 9:38 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 21, 2023 2:34 PM



**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 1:29 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the "final" Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks  
*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:45 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:34 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 3:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS)

<Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?  
**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?  
**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the

Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer: We do not post to Medicaid.gov, but they are FOIAABLE**

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
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If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

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**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
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  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and**

**was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:38 AM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:21 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued



- that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer

(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think (b)(5) to "Local Provider Participation Fund" is important. I think (b)(5)  
(b)(5) I think (b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

(b)(5)

(b)(5)

(b)(5) This payment redirection appears to violate federal requirements. Florida's LPPF tax structure and media reports indicate that the Florida LPPF arrangement may be similar to the other state arrangements. To date, Florida's Agency for Health Care Administration (AHCA) has been unable (or unwilling) to provide assurance that there is not an arrangement to redistribute Medicaid state directed payments.

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno,

Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 25, 2023 1:07 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

## Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing (b)(5)  
(b)(5) They are, of course, (b)(5)  
(b)(5) They say we should (b)(5)  
(b)(5)  
(b)(5) s. I think we should (b)(5)  
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.



OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Wednesday, January 4, 2023 9:45 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 3:16 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-CCIIOClearances@cms.hhs.gov](mailto:FrontOffice-CCIIOClearances@cms.hhs.gov)>; Wu (he/him), Jeff (CMS/CCIIO) <[Jeff.Wu@cms.hhs.gov](mailto:Jeff.Wu@cms.hhs.gov)>; Wilson, Lisa (CMS/CCIIO) <[lisa.wilson@cms.hhs.gov](mailto:lisa.wilson@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Rosta (she/her), Sara (CMS/CCIIO) <[Sara.Rosta@cms.hhs.gov](mailto:Sara.Rosta@cms.hhs.gov)>; Arapi, Leslie (CMS/OPOLE) <[Leslie.Arapi@cms.hhs.gov](mailto:Leslie.Arapi@cms.hhs.gov)>; Frimpong, Janny (CMS/CCIIO) <[Janny.Frimpong@cms.hhs.gov](mailto:Janny.Frimpong@cms.hhs.gov)>; Brooks, Kiahana (CMS/CCIIO) <[Kiahana.Brooks@cms.hhs.gov](mailto:Kiahana.Brooks@cms.hhs.gov)>; Cantwell, Kathleen (CMS/OSORA) <[Kathleen.Cantwell@cms.hhs.gov](mailto:Kathleen.Cantwell@cms.hhs.gov)>; Garcia, Vanessa (CMS/OSORA) <[Vanessa.Garcia@cms.hhs.gov](mailto:Vanessa.Garcia@cms.hhs.gov)>; Jackson, Marilyn (CMS/OSORA) <[Marilyn.Jackson@cms.hhs.gov](mailto:Marilyn.Jackson@cms.hhs.gov)>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <[Alexis.Sherrill@cms.hhs.gov](mailto:Alexis.Sherrill@cms.hhs.gov)>; Taylor, Isabel (CMS/OSORA) <[Isabel.Taylor@cms.hhs.gov](mailto:Isabel.Taylor@cms.hhs.gov)>; Palmer, Erin (CMS/OSORA) <[erin.palmer@cms.hhs.gov](mailto:erin.palmer@cms.hhs.gov)>; Unruh, Patti (CMS/OSORA)

<Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL)

<Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Minor@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments:** Thursday, January 5 by 1:00 PM

**Requested Release date:** 2/7/2023

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*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*



Message

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 2/22/2023 9:37:03 PM

**To:** Gavens, Jay (CMS/CMCS); (b)(6)  
(b)(6) Boston, Beverly  
(CMS/CMCS); (b)(6)  
(b)(6) Ferguson, Dorothy  
(CMS/CMCS); (b)(6)  
(b)(6) Holligan, Ricardo  
(CMS/CMCS); (b)(6)  
(b)(6); Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6); Fan, Kristin  
(CMS/CMCS); (b)(6)  
(b)(6) Arnold, Charlie  
(CMS/CMCS); (b)(6)  
(b)(6); Clark, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6) Goldstein, Stuart  
(CMS/CMCS); (b)(6)  
(b)(6); Cuno, Richard  
(CMS/CMCS); (b)(6)  
(b)(6); Curry, Celestine  
(CMS/CMCS); (b)(6)  
(b)(6) Kimble, Davida  
(CMS/CMCS); (b)(6)  
(b)(6)

**CC:** Silanskis, Jeremy (CMS/CMCS); (b)(6)  
(b)(6) Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
(b)(6) adams, lia (CMS/CMCS)  
(b)(6)  
(b)(6); Staton, Sidney  
(CMS/CMCS); (b)(6)  
(b)(6)

**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

**Attachments:** EC-FM-2023-FL-01-D- Document and Information Request.docx; EC-FM-2023-FL-01-D Engagement Letter.docx

+ Robert

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, February 22, 2023 4:32 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see attached the final versions that were reviewed by OCD. Please release once you confirm the dates are accurate.

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 22, 2023 4:18 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Yes – Dan wanted to limit the review to only LPPF (taxes) so we took the other part of the objective out.

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Wednesday, February 22, 2023 4:15 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please confirm that this was the version of the document request that went to OCD and it includes the few changes Dan requested.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 22, 2023 9:38 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; adams, lia

(CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 2:34 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 1:29 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the “final” Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====  
(4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:45 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:34 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
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**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 3:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 2:54 PM  
**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

## OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

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**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

## OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie

(CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:45 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)



<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

### ***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:38 AM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 10:21 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:03 AM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5)  
(b)(5) I think (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its [Local Provider Participation Fund \(LPPF\)](#) health care-related tax program as a source of Florida's non-federal share

(b)(5)

(b)(5)

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM



**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24~~ COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 20, 2023 12:37 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

**Beverly**

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)  
(b)(5) They are, of course, but that is not the only motivating factor in issuing the CIB. (b)(5)

**(b)(5)**

(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI)

<Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Miner@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins,



Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Hakim, Alyson (Aly) (CMS/CMCS) <[Alyson.Hakim@cms.hhs.gov](mailto:Alyson.Hakim@cms.hhs.gov)>; Appleton, Paige (CMS/CCSQ) <[Paige.Appleton@cms.hhs.gov](mailto:Paige.Appleton@cms.hhs.gov)>; Moody-Williams, Jean (CMS/CCSQ) <[jean.moodywilliams@cms.hhs.gov](mailto:jean.moodywilliams@cms.hhs.gov)>; Michael, Sean (CMS/CCSQ) <[sean.michael@cms.hhs.gov](mailto:sean.michael@cms.hhs.gov)>; Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>; Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>; Kerrigan, Maureen (CMS/OPOLE) <[Maureen.Kerrigan@cms.hhs.gov](mailto:Maureen.Kerrigan@cms.hhs.gov)>; Balch (she/her), Elissa (CMS/OPOLE) <[Elissa.Balch@cms.hhs.gov](mailto:Elissa.Balch@cms.hhs.gov)>; Sutton, Erin (CMS/OPOLE) <[erin.sutton2@cms.hhs.gov](mailto:erin.sutton2@cms.hhs.gov)>; Spitalnic, Paul (CMS/OACT) <[paul.spitalnic@cms.hhs.gov](mailto:paul.spitalnic@cms.hhs.gov)>; Cooper, Jill (CMS/OACT) <[Jill.Cooper@cms.hhs.gov](mailto:Jill.Cooper@cms.hhs.gov)>; Croston, Diane (CMS/OACT) <[Diane.Croston@cms.hhs.gov](mailto:Diane.Croston@cms.hhs.gov)>; CMS OLClearances <[OLClearances@cms.hhs.gov](mailto:OLClearances@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Keene, Danyail (CMS/OL) <[Danyail.Keene@cms.hhs.gov](mailto:Danyail.Keene@cms.hhs.gov)>; Druckman, Jennifer (CMS/OL) <[Jennifer.Druckman@cms.hhs.gov](mailto:Jennifer.Druckman@cms.hhs.gov)>; Oakes, Meghan (CMS/OL) <[Meghan.Oakes@cms.hhs.gov](mailto:Meghan.Oakes@cms.hhs.gov)>; Newlin, Manda (CMS/OL) <[Manda.Newlin@cms.hhs.gov](mailto:Manda.Newlin@cms.hhs.gov)>; Stahlman, Mary Ellen (CMS/OL) <[MaryEllen.Stahlman@cms.hhs.gov](mailto:MaryEllen.Stahlman@cms.hhs.gov)>; Martino, Maria (CMS/OL) <[Maria.Martino@cms.hhs.gov](mailto:Maria.Martino@cms.hhs.gov)>; Mote, Katelyn (CMS/OL) <[Katelyn.Mote@cms.hhs.gov](mailto:Katelyn.Mote@cms.hhs.gov)>; Khalid, Zunaira (CMS/OL) <[Zunaira.Khalid@cms.hhs.gov](mailto:Zunaira.Khalid@cms.hhs.gov)>; Ryan, Dan (CMS/OL) <[Dan.Ryan@cms.hhs.gov](mailto:Dan.Ryan@cms.hhs.gov)>; Upchurch, Talaiya (CMS/OL) <[Talaiya.Upchurch@cms.hhs.gov](mailto:Talaiya.Upchurch@cms.hhs.gov)>; Kirchgraber, Kate (CMS/OL) <[Kate.Kirchgraber@cms.hhs.gov](mailto:Kate.Kirchgraber@cms.hhs.gov)>; Mauser, Gayle (CMS/OL) <[Gayle.Mauser@cms.hhs.gov](mailto:Gayle.Mauser@cms.hhs.gov)>; Minor, Nevena (CMS/OL) <[Nevena.Minor@cms.hhs.gov](mailto:Nevena.Minor@cms.hhs.gov)>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <[meg.barry@cms.hhs.gov](mailto:meg.barry@cms.hhs.gov)>; Dawson, Andrew (CMS/OL) <[Andrew.Dawson@cms.hhs.gov](mailto:Andrew.Dawson@cms.hhs.gov)>; Lewandowski, David (CMS/OL) <[David.Lewandowski@cms.hhs.gov](mailto:David.Lewandowski@cms.hhs.gov)>; Miner, Imani (CMS/OL) <[Imani.Miner@cms.hhs.gov](mailto:Imani.Miner@cms.hhs.gov)>; Goto, Meinan (CMS/OL) <[Meinan.Goto@cms.hhs.gov](mailto:Meinan.Goto@cms.hhs.gov)>; Greene, Mary (CMS/OAGM) <[Mary.Greene@cms.hhs.gov](mailto:Mary.Greene@cms.hhs.gov)>; Brown, Michelle (CMS/OAGM) <[Michelle.Brown@cms.hhs.gov](mailto:Michelle.Brown@cms.hhs.gov)>; Amburgey, Louise (CMS/OAGM) <[Louise.Amburgey1@cms.hhs.gov](mailto:Louise.Amburgey1@cms.hhs.gov)>; Waskiewicz, Beth (CMS/OAGM) <[beth.waskiewicz@cms.hhs.gov](mailto:beth.waskiewicz@cms.hhs.gov)>; Tatum, Kimberly (CMS/OAGM) <[Kimberly.Tatum@cms.hhs.gov](mailto:Kimberly.Tatum@cms.hhs.gov)>; Calabro, Alice (CMS/OAGM) <[Alice.Calabro@cms.hhs.gov](mailto:Alice.Calabro@cms.hhs.gov)>; Kelly, Ryan (CMS/OAGM) <[Ryan.Kelly@cms.hhs.gov](mailto:Ryan.Kelly@cms.hhs.gov)>; Hazelwood, Antoinette (CMS/OAGM) <[Antoinette.Hazelwood@cms.hhs.gov](mailto:Antoinette.Hazelwood@cms.hhs.gov)>; Schmitz, Stefanie (CMS/OAGM) <[Stefanie.Schmitz1@cms.hhs.gov](mailto:Stefanie.Schmitz1@cms.hhs.gov)>; Lanasa, Michele (CMS/OAGM) <[Michele.Lanasa@cms.hhs.gov](mailto:Michele.Lanasa@cms.hhs.gov)>; Eberhart, Christina (CMS/OAGM) <[Christina.Eberhart2@cms.hhs.gov](mailto:Christina.Eberhart2@cms.hhs.gov)>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <[Catherine.Rippey@cms.hhs.gov](mailto:Catherine.Rippey@cms.hhs.gov)>; Hamilton, Andrea (CMS/OHI) <[andrea.hamilton@cms.hhs.gov](mailto:andrea.hamilton@cms.hhs.gov)>; Brauer (he/him), Randy (CMS/OHI) <[Randy.Brauer@cms.hhs.gov](mailto:Randy.Brauer@cms.hhs.gov)>; Slade, James (CMS/OHI) <[James.Slade@cms.hhs.gov](mailto:James.Slade@cms.hhs.gov)>; Hernandez (she/her), Laura (CMS/OHI) <[Laura.Hernandez@cms.hhs.gov](mailto:Laura.Hernandez@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Harris, Monica (CMS/CMCS) <[Monica.Harris@cms.hhs.gov](mailto:Monica.Harris@cms.hhs.gov)>; Harshman, Sara (CMS/CMCS) <[Sara.Harshman@cms.hhs.gov](mailto:Sara.Harshman@cms.hhs.gov)>; Stegmaier, Jason (CMS/CMCS) <[Jason.Stegmaier@cms.hhs.gov](mailto:Jason.Stegmaier@cms.hhs.gov)>; Whelan, Ellen-Marie (CMS/CMCS) <[EllenMarie.Whelan@cms.hhs.gov](mailto:EllenMarie.Whelan@cms.hhs.gov)>; Miller, Courtney (CMS/CMCS) <[Courtney.Miller@cms.hhs.gov](mailto:Courtney.Miller@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Fowler (she/her), Liz (CMS/CMMI) <[Liz.Fowler@cms.hhs.gov](mailto:Liz.Fowler@cms.hhs.gov)>; Tabe-Bedward, Arrah (CMS/CMMI) <[arrah.tabebdward@cms.hhs.gov](mailto:arrah.tabebdward@cms.hhs.gov)>; Rushton, Andrew (CMS/CMMI) <[Andrew.Rushton@cms.hhs.gov](mailto:Andrew.Rushton@cms.hhs.gov)>; Dziak, Kathleen (CMS/CMMI) <[Kathleen.Dziak@cms.hhs.gov](mailto:Kathleen.Dziak@cms.hhs.gov)>; Cardin, Megan (CMS/CMMI) <[Megan.Cardin@cms.hhs.gov](mailto:Megan.Cardin@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Wells, Carrie (CMS/CMMI) <[Carrie.Wells1@cms.hhs.gov](mailto:Carrie.Wells1@cms.hhs.gov)>; Barberi, Jade (CMS/CMMI) <[Jade.Russell@cms.hhs.gov](mailto:Jade.Russell@cms.hhs.gov)>; Doherty, Theresa (CMS/CMMI) <[Theresa.Doherty@cms.hhs.gov](mailto:Theresa.Doherty@cms.hhs.gov)>; Anderson, Jessica (CMS/CMMI) <[jessica.anderson@cms.hhs.gov](mailto:jessica.anderson@cms.hhs.gov)>; McGinley, Katelynn (CMS/CMMI) <[katelynn.mcginley@cms.hhs.gov](mailto:katelynn.mcginley@cms.hhs.gov)>; Greene, Mary (CMS/OBRHI) <[Mary.Greene1@cms.hhs.gov](mailto:Mary.Greene1@cms.hhs.gov)>; McClain, Rena (CMS/OBRHI) <[Rena.McClain1@cms.hhs.gov](mailto:Rena.McClain1@cms.hhs.gov)>; Jackson, Michelle (CMS/CPI) <[Michelle.Jackson@cms.hhs.gov](mailto:Michelle.Jackson@cms.hhs.gov)>; Ratchford, Deneen (CMS/OAGM) <[Deneen.Ratchford@cms.hhs.gov](mailto:Deneen.Ratchford@cms.hhs.gov)>; St. Louis, Aileah (CMS/OC) <[Aileah.St.Louis@cms.hhs.gov](mailto:Aileah.St.Louis@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>; CMS-CQISCOCMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <[Shari.Ling@cms.hhs.gov](mailto:Shari.Ling@cms.hhs.gov)>; Wild, Richard (CMS/CCSQ) <[Richard.Wild@cms.hhs.gov](mailto:Richard.Wild@cms.hhs.gov)>; Nilasena, David (CMS/CCSQ)

<David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

\*\*\*Please copy **Enrico Dinges** and on **ALL** responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)

**Sent:** 2/22/2023 9:37:46 PM

**To:** Gavens, Jay (CMS/CMCS) (b)(6)  
(b)(6) Boston, Beverly  
(b)(6) Ferguson, Dorothy  
(b)(6) Holligan, Ricardo  
(b)(6) Endelman (he/him),  
Jonathan; (b)(6)  
(b)(6) Fan, Kristin  
(b)(6) Arnold, Charlie  
(b)(6) Clark, Jennifer  
(b)(6) Goldstein, Stuart  
(b)(6) Cuno, Richard  
(b)(6) Curry, Celestine  
(b)(6) Kimble, Davida  
(b)(6) Lane, Robert  
(b)(6)

**CC:** Silanskis, Jeremy; (b)(6) (b)(6)  
(b)(6) Maccarroll, Amber  
(b)(6) adams, lia (CMS/CMCS)  
(b)(6) Staton, Sidney  
(CMS/CMCS) [/o=ExchangeLabs/ou=Exchange Administrative Group  
(FYDIBOHF23SPDLT)/cn=Recipients/cn=16e73a8db449410c882e71c100668124-sidney.stat]

**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

**Attachments:** EC-FM-2023-FL-01-D- Document and Information Request.docx; EC-FM-2023-FL-01-D Engagement Letter.docx

+ Robert

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, February 22, 2023 4:37 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

+ Robert

**From:** Howe, Rory (CMS/CMCS)

**Sent:** Wednesday, February 22, 2023 4:32 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see attached the final versions that were reviewed by OCD. Please release once you confirm the dates are accurate.

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 4:18 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Yes – Dan wanted to limit the review to only LPPF (taxes) so we took the other part of the objective out.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 4:15 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please confirm that this was the version of the document request that went to OCD and it includes the few changes Dan requested.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 9:38 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 21, 2023 2:34 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,

Dorothy Ferguson, 214-767-6385

Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 21, 2023 1:29 PM

**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the "final" Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>

**Sent:** Friday, February 17, 2023 3:45 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 17, 2023 3:34 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 3:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS)

<Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all



**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS)

<[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:45 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida

(CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding (b)(5)  
(b)(5) think “ (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)



<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS)

<Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that we can't or shouldn't focus on anything other than the fact that hold harmless arrangements are against federal Medicaid law. They are, of course, but that is not the only motivating factor in issuing the CIB. They say we should cut any reference to the fact that halting these redistribution agreements could help providers with high Medicaid volume and that these financing mechanisms serve to take the focus away from quality health outcomes and towards who can finance the most money to minimize state expenditures while maximizing federal

outlays. I think we should push back and say that issuing this CIB will be a positive for the transparency and improve the operation of the Medicaid program. However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>;

Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.



Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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CMS000953cv1579

**From:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>

**Sent:** Tuesday, January 3, 2023 1:35 PM

**To:** Worstell, Megan (CMS/OFM) <Megan.Worstell@cms.hhs.gov>; Czajkowski, John (CMS/OFM) <John.Czajkowski@cms.hhs.gov>; Plater, Morris (CMS/OFM) <Morris.Plater@cms.hhs.gov>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <KHeinz.Stokes-Murray@cms.hhs.gov>; Tierney, Janet (CMS/OFM) <Janet.Tierney@cms.hhs.gov>; Kelsey, Ashley (CMS/OFM) <Ashley.Kelsey@cms.hhs.gov>; Carmichael, Wanda (CMS/OFM) <Wanda.Carmichael@cms.hhs.gov>; Benns, Antoinette (CMS/OFM) <Antoinette.Benns@cms.hhs.gov>; Richter (she/her), Liz (CMS/CM) <elizabeth.richter@cms.hhs.gov>; Rice, Cheri (CMS/CM) <Cheri.Rice@cms.hhs.gov>; Ahern, Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; Mays, Beth (CMS/CM) <Beth.Mays@cms.hhs.gov>; Blackford (she/her), Carol (CMS/CM) <Carol.Blackford@cms.hhs.gov>; Pequigney, Susan (CMS/CM) <Susan.Pequigney@cms.hhs.gov>; Farran, Patti (CMS/CM) <Patti.Farran@cms.hhs.gov>; Beder, Victoria (CMS/CM) <Victoria.Beder@cms.hhs.gov>; Feaster, Simone (CMS/CM) <simone.feaster@cms.hhs.gov>; Uebersax, Julie (CMS/CM) <Julie.Uebersax@cms.hhs.gov>; Held, William (CMS/CM) <William.Held@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Labonte, Christiane (CMS/CM) <Christiane.Labonte@cms.hhs.gov>; Martin, Kristi (CMS/CM) <Kristina.Martin@cms.hhs.gov>; Turco, Molly (CMS/CM) <Molly.Turco@cms.hhs.gov>; Jacobs, Douglas (CMS/CM) <Douglas.Jacobs@cms.hhs.gov>; Hunter, Leah (CMS/CM) <Leah.Hunter@cms.hhs.gov>; CMS CPI Clearance Box <CPI\_Clearance\_Box@cms.hhs.gov>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <Jennifer.Lindstrom@cms.hhs.gov>; Mills, George (CMS/CPI) <george.mills@cms.hhs.gov>; Brentzel, Ingrid (CMS/CPI) <Ingrid.Brentzel@cms.hhs.gov>; Graham, John (CMS/CPI) <John.Graham@cms.hhs.gov>; Wilson-Coe, Tomiko (CMS/CPI) <Tomiko.Wilson-Coe@cms.hhs.gov>; Allen, Nakia (CMS/CPI) <nakia.allen-mcgee@cms.hhs.gov>; Ahmad, Namirah (CMS/CPI) <Namirah.Ahmad@cms.hhs.gov>; Barkai, Melissa (CMS/CPI) <Melissa.Barkai@cms.hhs.gov>; Coates, Nikita (CMS/CPI) <Nikita.Coates@cms.hhs.gov>; Mitchell, Dashe (CMS/CPI) <Dashe.Mitchell@cms.hhs.gov>; Tott, Karen (CMS/CPI) <Karen.Tott@cms.hhs.gov>; Stevenson, Bryant (CMS/CPI) <bryant.stevenson@cms.hhs.gov>; Oelschlaeger, Allison (CMS/OEDA) <Allison.Oelschlaeger@cms.hhs.gov>; Shatto, Andrew (CMS/OEDA) <Andrew.Shatto@cms.hhs.gov>; Hitchcock, Katherine (CMS/OEDA) <Katherine.Hitchcock@cms.hhs.gov>; Harper, Bernice (CMS/OEDA) <Bernice.Harper@cms.hhs.gov>; CMS Front Office - CCIIO Clearances <FrontOffice-CCIIOClearances@cms.hhs.gov>; Wu (he/him), Jeff (CMS/CCIIO) <Jeff.Wu@cms.hhs.gov>; Wilson, Lisa (CMS/CCIIO) <lisa.wilson@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Rosta (she/her), Sara (CMS/CCIIO) <Sara.Rosta@cms.hhs.gov>; Arapi, Leslie (CMS/OPOLE) <Leslie.Arapi@cms.hhs.gov>; Frimpong, Janny (CMS/CCIIO) <Janny.Frimpong@cms.hhs.gov>; Brooks, Kiahana (CMS/CCIIO) <Kiahana.Brooks@cms.hhs.gov>; Cantwell, Kathleen (CMS/OSORA) <Kathleen.Cantwell@cms.hhs.gov>; Garcia, Vanessa (CMS/OSORA) <Vanessa.Garcia@cms.hhs.gov>; Jackson, Marilyn (CMS/OSORA) <Marilyn.Jackson@cms.hhs.gov>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <Alexis.Sherrill@cms.hhs.gov>; Taylor, Isabel (CMS/OSORA) <Isabel.Taylor@cms.hhs.gov>; Palmer, Erin (CMS/OSORA) <erin.palmer@cms.hhs.gov>; Unruh, Patti (CMS/OSORA) <Patti.Unruh@cms.hhs.gov>; Khan, Farooq (CMS/OSORA) <Farooq.Khan@cms.hhs.gov>; Lafferty, Tiffany (CMS/OSORA) <Tiffany.Lafferty@cms.hhs.gov>; Parham, William (CMS/OSORA) <WILLIAM.PARHAM@cms.hhs.gov>; Jones, Martique (CMS/OSORA) <Martique.Jones@cms.hhs.gov>; Phan, Thomas (CMS/OSORA) <Thomas.Phan@cms.hhs.gov>; Edmondson-Parrott, Michele (CMS/OSORA) <michele.edmondsonparrott@cms.hhs.gov>; Miller, Ruth-Sam (CMS/OSORA) <Ruth.Miller@cms.hhs.gov>; Lilley, Edward (CMS/OSORA) <Edward.Lilley@cms.hhs.gov>; McLemore, Monica (CMS/OSORA) <Monica.McLemore@cms.hhs.gov>; Witherspoon, Tia (CMS/OSORA) <Tia.Witherspoon@cms.hhs.gov>; CMS OIT Correspondence <OITCorrespondence@cms.hhs.gov>; Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Tross, Jason (CMS/OC) <Jason.Tross@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Fortin-Garcia, Carolina (CMS/OC) <Carolina.Fortin-Garcia@cms.hhs.gov>; Boykin, Jibril (CMS/OC) <Jibril.Boykin@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>; Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross,

Jessica (CMS/OC) <[Jessica.Gross@cms.hhs.gov](mailto:Jessica.Gross@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Wallace, Mary (CMS/OC) <[Mary.Wallace@cms.hhs.gov](mailto:Mary.Wallace@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Perkins, Valerie (CMS/OC) <[Valerie.Perkins@cms.hhs.gov](mailto:Valerie.Perkins@cms.hhs.gov)>; Williams, Tamika (CMS/OC) <[Tamika.Williams@cms.hhs.gov](mailto:Tamika.Williams@cms.hhs.gov)>; Patrick, Michele (CMS/OC) <[Michele.Patrick@cms.hhs.gov](mailto:Michele.Patrick@cms.hhs.gov)>; Mazzone, Maria (CMS/OC) <[Maria.Mazzone@cms.hhs.gov](mailto:Maria.Mazzone@cms.hhs.gov)>; Pressley, Erin (CMS/OC) <[Erin.Pressley@cms.hhs.gov](mailto:Erin.Pressley@cms.hhs.gov)>; Miner, Amy (CMS/OC) <[Amy.Minor@cms.hhs.gov](mailto:Amy.Minor@cms.hhs.gov)>; Harmatuk, Frances (CMS/OC) <[Frances.Harmatuk@cms.hhs.gov](mailto:Frances.Harmatuk@cms.hhs.gov)>; Reilly, Megan (CMS/OC) <[Megan.Reilly@cms.hhs.gov](mailto:Megan.Reilly@cms.hhs.gov)>; Gordon, Erin (CMS/OC) <[Erin.Gordon@cms.hhs.gov](mailto:Erin.Gordon@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Winer, Rachel (CMS/OC) <[Rachel.Winer@cms.hhs.gov](mailto:Rachel.Winer@cms.hhs.gov)>; Dinicolo, Kelly (CMS/OC) <[Kelly.Dinicolo@cms.hhs.gov](mailto:Kelly.Dinicolo@cms.hhs.gov)>; Shaham, Lauren (CMS/OC) <[Lauren.Shaham1@cms.hhs.gov](mailto:Lauren.Shaham1@cms.hhs.gov)>; Walen, Alyssa (CMS/OC) <[Alyssa.Walen@cms.hhs.gov](mailto:Alyssa.Walen@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Broccolino, Michele (CMS/OC) <[Michele.Broccolino@cms.hhs.gov](mailto:Michele.Broccolino@cms.hhs.gov)>; Booth, Jon (CMS/OC) <[Jon.Booth@cms.hhs.gov](mailto:Jon.Booth@cms.hhs.gov)>; Hennessy, Amy (CMS/OC) <[Amy.Hennessy@cms.hhs.gov](mailto:Amy.Hennessy@cms.hhs.gov)>; Costello, Stefanie (CMS/OC) <[Stefanie.Costello@cms.hhs.gov](mailto:Stefanie.Costello@cms.hhs.gov)>; McIver, LaShawn (CMS/OMH) <[LaShawn.McIver@cms.hhs.gov](mailto:LaShawn.McIver@cms.hhs.gov)>; Finch, Wanda (CMS/OMH) <[Wanda.Finch@cms.hhs.gov](mailto:Wanda.Finch@cms.hhs.gov)>; Gentry, Pamela (CMS/OMH) <[Pamela.Gentry@cms.hhs.gov](mailto:Pamela.Gentry@cms.hhs.gov)>; Peddicord-Austin, Ashley (CMS/OMH) <[Ashley.Peddicord-Austin@cms.hhs.gov](mailto:Ashley.Peddicord-Austin@cms.hhs.gov)>; Young, Brian (CMS/OMH) <[Brian.Young@cms.hhs.gov](mailto:Brian.Young@cms.hhs.gov)>; Fleisher, Lee (CMS/CCSQ) <[Lee.Fleisher@cms.hhs.gov](mailto:Lee.Fleisher@cms.hhs.gov)>; Ling, Shari (CMS/CCSQ) <[Shari.Ling@cms.hhs.gov](mailto:Shari.Ling@cms.hhs.gov)>; Schreiber, Michelle (CMS/CCSQ) <[Michelle.Schreiber@cms.hhs.gov](mailto:Michelle.Schreiber@cms.hhs.gov)>; Iwugo, Jeneen (CMS/CCSQ) <[jeneen.iwugo@cms.hhs.gov](mailto:jeneen.iwugo@cms.hhs.gov)>; Spence, Ashley (CMS/CCSQ) <[Ashley.Spence@cms.hhs.gov](mailto:Ashley.Spence@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Hakim, Alyson (Aly) (CMS/CMCS) <[Alyson.Hakim@cms.hhs.gov](mailto:Alyson.Hakim@cms.hhs.gov)>; Appleton, Paige (CMS/CCSQ) <[Paige.Appleton@cms.hhs.gov](mailto:Paige.Appleton@cms.hhs.gov)>; Moody-Williams, Jean (CMS/CCSQ) <[jean.moodywilliams@cms.hhs.gov](mailto:jean.moodywilliams@cms.hhs.gov)>; Michael, Sean (CMS/CCSQ) <[sean.michael@cms.hhs.gov](mailto:sean.michael@cms.hhs.gov)>; Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>; Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>; Kerrigan, Maureen (CMS/OPOLE) <[Maureen.Kerrigan@cms.hhs.gov](mailto:Maureen.Kerrigan@cms.hhs.gov)>; Balch (she/her), Elissa (CMS/OPOLE) <[Elissa.Balch@cms.hhs.gov](mailto:Elissa.Balch@cms.hhs.gov)>; Sutton, Erin (CMS/OPOLE) <[erin.sutton2@cms.hhs.gov](mailto:erin.sutton2@cms.hhs.gov)>; Spitalnic, Paul (CMS/OACT) <[paul.spitalnic@cms.hhs.gov](mailto:paul.spitalnic@cms.hhs.gov)>; Cooper, Jill (CMS/OACT) <[Jill.Cooper@cms.hhs.gov](mailto:Jill.Cooper@cms.hhs.gov)>; Croston, Diane (CMS/OACT) <[Diane.Croston@cms.hhs.gov](mailto:Diane.Croston@cms.hhs.gov)>; CMS OLClearances <[OLClearances@cms.hhs.gov](mailto:OLClearances@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Keene, Danyail (CMS/OL) <[Danyail.Keene@cms.hhs.gov](mailto:Danyail.Keene@cms.hhs.gov)>; Druckman, Jennifer (CMS/OL) <[Jennifer.Druckman@cms.hhs.gov](mailto:Jennifer.Druckman@cms.hhs.gov)>; Oakes, Meghan (CMS/OL) <[Meghan.Oakes@cms.hhs.gov](mailto:Meghan.Oakes@cms.hhs.gov)>; Newlin, Manda (CMS/OL) <[Manda.Newlin@cms.hhs.gov](mailto:Manda.Newlin@cms.hhs.gov)>; Stahlman, Mary Ellen (CMS/OL) <[MaryEllen.Stahlman@cms.hhs.gov](mailto:MaryEllen.Stahlman@cms.hhs.gov)>; Martino, Maria (CMS/OL) <[Maria.Martino@cms.hhs.gov](mailto:Maria.Martino@cms.hhs.gov)>; Mote, Katelyn (CMS/OL) <[Katelyn.Mote@cms.hhs.gov](mailto:Katelyn.Mote@cms.hhs.gov)>; Khalid, Zunaira (CMS/OL) <[Zunaira.Khalid@cms.hhs.gov](mailto:Zunaira.Khalid@cms.hhs.gov)>; Ryan, Dan (CMS/OL) <[Dan.Ryan@cms.hhs.gov](mailto:Dan.Ryan@cms.hhs.gov)>; Upchurch, Talaiya (CMS/OL) <[Talaiya.Upchurch@cms.hhs.gov](mailto:Talaiya.Upchurch@cms.hhs.gov)>; Kirchgraber, Kate (CMS/OL) <[Kate.Kirchgraber@cms.hhs.gov](mailto:Kate.Kirchgraber@cms.hhs.gov)>; Mauser, Gayle (CMS/OL) <[Gayle.Mauser@cms.hhs.gov](mailto:Gayle.Mauser@cms.hhs.gov)>; Minor, Nevena (CMS/OL) <[Nevena.Minor@cms.hhs.gov](mailto:Nevena.Minor@cms.hhs.gov)>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <[meg.barry@cms.hhs.gov](mailto:meg.barry@cms.hhs.gov)>; Dawson, Andrew (CMS/OL) <[Andrew.Dawson@cms.hhs.gov](mailto:Andrew.Dawson@cms.hhs.gov)>; Lewandowski, David (CMS/OL) <[David.Lewandowski@cms.hhs.gov](mailto:David.Lewandowski@cms.hhs.gov)>; Miner, Imani (CMS/OL) <[Imani.Minor@cms.hhs.gov](mailto:Imani.Minor@cms.hhs.gov)>; Goto, Meinan (CMS/OL) <[Meinan.Goto@cms.hhs.gov](mailto:Meinan.Goto@cms.hhs.gov)>; Greene, Mary (CMS/OAGM) <[Mary.Greene@cms.hhs.gov](mailto:Mary.Greene@cms.hhs.gov)>; Brown, Michelle (CMS/OAGM) <[Michelle.Brown@cms.hhs.gov](mailto:Michelle.Brown@cms.hhs.gov)>; Amburgey, Louise (CMS/OAGM) <[Louise.Amburgey1@cms.hhs.gov](mailto:Louise.Amburgey1@cms.hhs.gov)>; Waskiewicz, Beth (CMS/OAGM) <[beth.waskiewicz@cms.hhs.gov](mailto:beth.waskiewicz@cms.hhs.gov)>; Tatum, Kimberly (CMS/OAGM) <[Kimberly.Tatum@cms.hhs.gov](mailto:Kimberly.Tatum@cms.hhs.gov)>; Calabro, Alice (CMS/OAGM) <[Alice.Calabro@cms.hhs.gov](mailto:Alice.Calabro@cms.hhs.gov)>; Kelly, Ryan (CMS/OAGM) <[Ryan.Kelly@cms.hhs.gov](mailto:Ryan.Kelly@cms.hhs.gov)>; Hazelwood, Antoinette (CMS/OAGM) <[Antoinette.Hazelwood@cms.hhs.gov](mailto:Antoinette.Hazelwood@cms.hhs.gov)>; Schmitz, Stefanie (CMS/OAGM) <[Stefanie.Schmitz1@cms.hhs.gov](mailto:Stefanie.Schmitz1@cms.hhs.gov)>; Lanasa, Michele (CMS/OAGM) <[Michele.Lanasa@cms.hhs.gov](mailto:Michele.Lanasa@cms.hhs.gov)>; Eberhart, Christina (CMS/OAGM) <[Christina.Eberhart2@cms.hhs.gov](mailto:Christina.Eberhart2@cms.hhs.gov)>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <[Catherine.Rippey@cms.hhs.gov](mailto:Catherine.Rippey@cms.hhs.gov)>; Hamilton, Andrea (CMS/OHI) <[andrea.hamilton@cms.hhs.gov](mailto:andrea.hamilton@cms.hhs.gov)>; Brauer (he/him), Randy (CMS/OHI) <[Randy.Brauer@cms.hhs.gov](mailto:Randy.Brauer@cms.hhs.gov)>; Slade, James (CMS/OHI) <[James.Slade@cms.hhs.gov](mailto:James.Slade@cms.hhs.gov)>; Hernandez (she/her), Laura (CMS/OHI) <[Laura.Hernandez@cms.hhs.gov](mailto:Laura.Hernandez@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Harris, Monica (CMS/CMCS) <[Monica.Harris@cms.hhs.gov](mailto:Monica.Harris@cms.hhs.gov)>; Harshman, Sara (CMS/CMCS) <[Sara.Harshman@cms.hhs.gov](mailto:Sara.Harshman@cms.hhs.gov)>; Stegmaier, Jason (CMS/CMCS) <[Jason.Stegmaier@cms.hhs.gov](mailto:Jason.Stegmaier@cms.hhs.gov)>; Whelan, Ellen-Marie

(CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 3/3/2023 1:18:50 PM  
**To:** Maccarroll, Amber (CMS/CMCS) (b)(6)  
(b)(6)  
**Subject:** RE: RE: Re-Delegation of Authority for Tax Waiver signatures!

Hey, Amber. We can talk at our touch base, but FYI I think there was a misunderstanding here. When I meant someone else could sign the letters, I meant someone actually signing the name (like DRR does), not delegating formally. I'm not definitively opposed to the delegation, but we should discuss.

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Friday, March 3, 2023 7:39 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Subject:** RE: Re-Delegation of Authority for Tax Waiver signatures!

Thanks Beverly! Our next OCD touch base is on March 9<sup>th</sup> – we can plan take this up at that time.

Thanks, Amber

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, March 1, 2023 5:04 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Subject:** Re-Delegation of Authority for Tax Waiver signatures!

Hello Jonathan and DFP/DOB,

I did work with OHC to have tax waiver signatures re-delegated to the DFP Director-level for signature (Group-level delegation will continue to be reflected). Please see attached for your review before we proceed to ask the OCD to signoff on the DoA. Can you review all of the PDFs to make sure they accurately indicate the correct authority specific to tax waiver delegation? Once we confirm accuracy, **Rory, Amber, Jeremy** I think signature can be requested at an OCD TB or even offline?

Thank you

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Sent:** Wednesday, March 1, 2023 8:25 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hey Beverly. I just wanted to check to see if there was any updates that you have in terms of the delegation of signature authority for tax waivers. Please let us know if there is any way that the tax team can help. Thank you.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Wednesday, February 1, 2023 2:35 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 2:31 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Got it and working on it. Thanks

**Beverly**

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:20 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Beverly,

1903(w)(3)(E)(ii) [42 (USC 1396b (w)(3)(E)(ii))] would be the pertinent section. That's the section that talks about CMS approving tax waivers. Please let me know if I could be of further assistance. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 1:47 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

See below Delegations of Authority (DoAs) that are related to taxes. We did request delegation at the Group Dir level which is why Rory is able to sign so this is not the latest. Can you confirm which DoAs would be pertinent to the tax letters that Rory signs?

87	<u>1903(w)(2)(B)</u> [42 USC 1396b(w) (2)(B)]	Determine that the State has satisfactorily established that a provider-related donation has no direct or indirect relationship to payments made, under Title XIX of the Social Security Act, to that provider, to providers furnishing the same class of items and services as the provider, or to any related entity.	Deputy Administrator & Dir/Dep Dir, CMCS	
88	<u>1903(w)(3)(C)(i)(IV)</u> [42 USC 1396b(w) (3)(C)(i)(IV)]	Determine that the State has satisfactorily established that any other tax has been imposed uniformly with respect to a health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
89	<u>1903(w)(3)(E)(i)</u>	Treat a tax as a broad-based health care related tax, notwithstanding that	Deputy Administrator & Dir/Dep Dir, CMCS	



	[42 USC 1396b(w)(3)(E)(i)]	the tax does not apply to all health care items or services in a class (or all providers of such items and services), provides for a credit, deduction, or exclusion, is not applied uniformly, or otherwise does not meet the requirements of Section 1903(w)(3)(B) or (C) of the Social Security Act with respect to an application submitted by a State.		
90	<u>1903(w)(3)(E)(ii)</u> [42 USC 1396b(w)(3)(E)(ii)]	Approve such application if the State satisfactorily establishes that : (1) The net impact of the tax and associated expenditures under Title XIX of the Social Security Act as proposed by the State is generally redistributive in nature, and (2) The amount of the tax is not directly correlated to payments under Title XIX of the Social Security Act for items or services with respect to which the tax is imposed with respect to an application submitted by a State requesting that a tax be treated as a broad-based health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
91	<u>1903(w)(4)</u> [42 USC 1396b(w)(4)]	Determine that any of the following applies: (1) The State or other unit of Government imposing the tax provides (directly or indirectly) for a payment (other than under Title XIX of the Social Security Act) to taxpayers, and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of the payment under the State plan; and (2) All or any portion of the payment under Title XIX of the Social Security Act to the taxpayer varies based only upon the amount of the total tax paid; and (C) The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax with respect to a broad-based health care related tax imposed with respect to a class of items or services.	Deputy Administrator & Dir/Dep Dir, CMCS	Amended per Section 403 of Public Law 109-432, 12/20/06
92	<u>1903(w)(5)(B)(ii)</u> [42 USC 1396b(w)(5)(B)(ii)]	Project the amount to be collected during such fiscal year as if the tax (or increase) were in effect during the entire State fiscal year Authority, with respect to a tax, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, that is not in effect throughout State fiscal year 1992 or the rate (or base) of which is increased during such fiscal.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	
93	<u>1903(w)(5)(C)(i)</u> [42 USC 1396b(w)(5)(C)(i)]	Determine the total amount of health care related taxes, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on only those taxes (including the tax rate or base) which legislation or regulations imposing such taxes were enacted or adopted, as of November 22, 1991.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	

94	1903(w)(5)(C)(ii) [42 USC 1396b(w) (5)(C)(ii)]	Determine the amount of provider-related donations, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on programs in effect on September 30, 1991, and applicable to State fiscal year 1992, as demonstrated by State plan amendments, written agreements, State budget documentation, or other documentary evidence in existence on that date.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	
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*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:36 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks assisting us with this Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
 Social Science Research Analyst  
 Centers for Medicare & Medicaid Services (CMS)  
 Center for Medicaid and CHIP Services (CMCS)  
 Financial Management Group (FMG)  
 Division of Financial Policy (DFP)  
 410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
 7500 Security Blvd.  
 Mail Stop, S3-14-28  
 Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:34 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

Thanks for this reminder to the team and also me to confirm the Delegation of Authority for tax wavier signatures. I will look into this signatory level and will circle back.

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:26 AM  
**To:** Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>  
**Subject:** FW: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Dear team,

North Carolina inquired today regarding the status of their revised NF tax waiver. The revised North Carolina NF and the two Michigan NFs still need to be signed by Rory. Since we have implemented the double checklist check in the future, we feel confident that situations such as the NC NF will not occur in the future. As a reminder, the NC NF tax waiver that we sent to Rory originally for signature was incorrect. We then sent him a revised version, which was also incorrect. We have since sent him a third, correct version, that is waiting to be signed. The new process involves checking the tax waiver checklist twice. The first time is before we put it on FMG internal clearance. The second time is after we present at FMG internal clearance and before we send an email to Rory for signature. After we check the checklist, as a way of ensuring that we have done it, I recommend sending an email to the team each time informing them that we have completed the checklist. We have followed this process for MI's NF tax waivers. As a result, this will not happen again.

In general, we do have an issue that documents that we send to Rory for signature may not get signed expeditiously. Given the volume of work Rory has this is certainly understandable. I recommend pursuing the option of investigating signature authority procedures to see if someone else may sign documents for Rory and, if so, who. Rory himself mentioned that this would be his preference. I think we should follow up on that. In general, I think we should also convene a working group to suggest and solicit feedback regarding these types of process improvements to help things work better, which after all never is complete. We can always do things better and more efficiently.

I look forward to more discussion on these topics.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>  
**Sent:** Wednesday, February 1, 2023 11:16 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS)

CMS000963cv1579

<[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>

**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Awesome! Thanks so much for the information. We will keep this mind when sending emails in the future.

**Cecilia Williams**

State Plan and Amendments Coordinator

NC Medicaid

Division of Health Benefits

NC Department of Health and Human Services



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Mobile:

Office: (919) 527-7105

[Cecilia.Williams@dhhs.nc.gov](mailto:Cecilia.Williams@dhhs.nc.gov)

820 S. Boylan Ave., McBryde Building

1950 Mail Service Center

Raleigh, NC 27699-1950

[Twitter](#) | [Facebook](#) | [YouTube](#) | [LinkedIn](#)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 11:15 AM

**To:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>

**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>

**Subject:** [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

**CAUTION:** External email. Do not click links or open attachments unless you verify. Send all suspicious email as an attachment to [Report Spam](#).

Thank you for checking. There was one individual who used to work with the CMS tax team but has since retired. His name is Jim Burns. He was our technical director in the Division of Financial Policy. His email address is no longer valid because he retired. He is copied on the email that you replied to. That is why you are getting the error message.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>  
**Sent:** Wednesday, February 1, 2023 11:12 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>  
**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>  
**Subject:** CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Good morning, Jonathan!

An update was requested in a previous email. However, I received an “undeliverable” message and wanted to resend just to make sure it was not associated with your email address. Can you provide an update on the revised approval mentioned in the subject line above.

Thanks!

**Cecilia Williams**  
State Plan and Amendments Coordinator  
NC Medicaid (Benefits and Services)

Mobile: (919) 270-2530  
Office: (919) 527-7105



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Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)

**Sent:** 3/9/2023 5:21:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) (b)(6)  
(b)(6); Gavens, Jay  
(CMS/CMCS) (b)(6)  
(b)(6); Ferguson, Dorothy  
(CMS/CMCS) (b)(6)  
(b)(6); Boston, Beverly  
(CMS/CMCS) (b)(6)  
(b)(6); Holligan, Ricardo  
(CMS/CMCS) (b)(6)  
(b)(6); Fan, Kristin (CMS/CMCS)  
(b)(6)  
(b)(6); Arnold, Charlie  
(CMS/CMCS) (b)(6)  
(b)(6); Clark, Jennifer  
(CMS/CMCS) (b)(6)  
(b)(6); Goldstein, Stuart  
(CMS/CMCS) (b)(6)  
(b)(6); Cuno, Richard  
(CMS/CMCS) (b)(6)  
(b)(6); Curry, Celestine  
(CMS/CMCS) (b)(6)  
(b)(6); Kimble, Davida  
(CMS/CMCS) (b)(6)  
(b)(6)

**CC:** Maccarroll, Amber (CMS/CMCS) (b)(6)  
(b)(6); Silanskis, Jeremy  
(CMS/CMCS) (b)(6)  
(b)(6); adams, lia (CMS/CMCS)  
(b)(6)  
(b)(6); Staton, Sidney  
(CMS/CMCS) (b)(6)  
(b)(6); Branch, Jeffrey  
(CMS/CMCS) (b)(6)  
(b)(6); Heitt, Melissa  
(CMS/FCHCO) (b)(6)  
(b)(6); McClure, Deb  
(CMS/CMCS) (b)(6)  
(b)(6); Mosley, Elle  
(CMS/CMCS) (b)(6)  
(b)(6); Schoonover, Matthew  
(CMS/CMCS) (b)(6)  
(b)(6)

**Subject:** RE: RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

They have indicated that the report in June will be on Smith County and that they may or may not issue reports on additional counties moving forward.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Sent:** Thursday, March 9, 2023 12:10 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Holligan, Ricardo

(CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>; Branch, Jeffrey (CMS/CMCS) <Jeffrey.Branch@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <Iarrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I had no idea the OIG was issuing an FMR only on one county in Texas related to the Local Provider Participation Fund (LPPF). I assume this means they don't intend to look at other counties/states?

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Thursday, March 9, 2023 11:18 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly – confirming the last item (see in blue highlight below)

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 3:30 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>



Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added below OIG hopes to issue the draft report to the state in June 2023 on Smith County.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 1:54 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review

under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer: We do not post to Medicaid.gov, but they are FOIAABLE**

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states may ask for additional time and CMS works with the state. **(Jay can you confirm) Yes – this is correct - added some language (JG)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **(b)(5)**  
**(b)(5)** The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**

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(b)(5) **The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## ***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
Beverly.Boston@CMS.HHS.Gov  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
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(b)(5) **The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

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  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think (b)(5) to "Local Provider Participation Fund" is important. I think (b)(5)  
(b)(5). I think (b)(5)  
(b)(5)  
(b)(5) Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think (b)(5)  
(b)(5)  
(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst



Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. (b)(5)

**(b)(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.  
 Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:52 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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(CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted).**

#### **Health Care-Related Taxes CIB**

- ~~1/19 – Send to IOS (Rachel) for review~~
- ~~1/24 COB – Rachel clears~~
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

***Beverly***

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS)

<Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing that (b)(5)  
(b)(5) They are, of course, but that is not the only motivating factor in issuing  
the CIB. (b)(5)  
(b)(5)  
(b)(5) However, I wanted to gauge the temperature of others to see how we wanted to  
approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>;

Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.



(b)(5)

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, January 4, 2023 9:45 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)  
<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia  
(CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but [redacted] (b)(5) I  
would not recommend [redacted] (b)(5)

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS)  
<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard  
(CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)  
<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia  
(CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Cc:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)  
<Amber.MacCarroll@cms.hhs.gov>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcghee@cms.hhs.gov](mailto:nakia.allen-mcghee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-](mailto:FrontOffice-)

[CCIIOClearances@cms.hhs.gov](mailto:CCIIOClearances@cms.hhs.gov); Wu (he/him), Jeff (CMS/CCIIO) <[Jeff.Wu@cms.hhs.gov](mailto:Jeff.Wu@cms.hhs.gov)>; Wilson, Lisa (CMS/CCIIO) <[lisa.wilson@cms.hhs.gov](mailto:lisa.wilson@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Rosta (she/her), Sara (CMS/CCIIO) <[Sara.Rosta@cms.hhs.gov](mailto:Sara.Rosta@cms.hhs.gov)>; Arapi, Leslie (CMS/OPOLE) <[Leslie.Arapi@cms.hhs.gov](mailto:Leslie.Arapi@cms.hhs.gov)>; Frimpong, Janny (CMS/CCIIO) <[Janny.Frimpong@cms.hhs.gov](mailto:Janny.Frimpong@cms.hhs.gov)>; Brooks, Kiahana (CMS/CCIIO) <[Kiahana.Brooks@cms.hhs.gov](mailto:Kiahana.Brooks@cms.hhs.gov)>; Cantwell, Kathleen (CMS/OSORA) <[Kathleen.Cantwell@cms.hhs.gov](mailto:Kathleen.Cantwell@cms.hhs.gov)>; Garcia, Vanessa (CMS/OSORA) <[Vanessa.Garcia@cms.hhs.gov](mailto:Vanessa.Garcia@cms.hhs.gov)>; Jackson, Marilyn (CMS/OSORA) <[Marilyn.Jackson@cms.hhs.gov](mailto:Marilyn.Jackson@cms.hhs.gov)>; Barnett Sherrill (She/Her), Alexis (CMS/OSORA) <[Alexis.Sherrill@cms.hhs.gov](mailto:Alexis.Sherrill@cms.hhs.gov)>; Taylor, Isabel (CMS/OSORA) <[Isabel.Taylor@cms.hhs.gov](mailto:Isabel.Taylor@cms.hhs.gov)>; Palmer, Erin (CMS/OSORA) <[erin.palmer@cms.hhs.gov](mailto:erin.palmer@cms.hhs.gov)>; Unruh, Patti (CMS/OSORA) <[Patti.Unruh@cms.hhs.gov](mailto:Patti.Unruh@cms.hhs.gov)>; Khan, Farooq (CMS/OSORA) <[Farooq.Khan@cms.hhs.gov](mailto:Farooq.Khan@cms.hhs.gov)>; Lafferty, Tiffany (CMS/OSORA) <[Tiffany.Lafferty@cms.hhs.gov](mailto:Tiffany.Lafferty@cms.hhs.gov)>; Parham, William (CMS/OSORA) <[WILLIAM.PARHAM@cms.hhs.gov](mailto:WILLIAM.PARHAM@cms.hhs.gov)>; Jones, Martique (CMS/OSORA) <[Martique.Jones@cms.hhs.gov](mailto:Martique.Jones@cms.hhs.gov)>; Phan, Thomas (CMS/OSORA) <[Thomas.Phan@cms.hhs.gov](mailto:Thomas.Phan@cms.hhs.gov)>; Edmondson-Parrott, Michele (CMS/OSORA) <[michele.edmondsonparrott@cms.hhs.gov](mailto:michele.edmondsonparrott@cms.hhs.gov)>; Miller, Ruth-Sam (CMS/OSORA) <[Ruth.Miller@cms.hhs.gov](mailto:Ruth.Miller@cms.hhs.gov)>; Lilley, Edward (CMS/OSORA) <[Edward.Lilley@cms.hhs.gov](mailto:Edward.Lilley@cms.hhs.gov)>; McLemore, Monica (CMS/OSORA) <[Monica.McLemore@cms.hhs.gov](mailto:Monica.McLemore@cms.hhs.gov)>; Witherspoon, Tia (CMS/OSORA) <[Tia.Witherspoon@cms.hhs.gov](mailto:Tia.Witherspoon@cms.hhs.gov)>; CMS OIT Correspondence <[OITCorrespondence@cms.hhs.gov](mailto:OITCorrespondence@cms.hhs.gov)>; Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Tross, Jason (CMS/OC) <[Jason.Tross@cms.hhs.gov](mailto:Jason.Tross@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Fortin-Garcia, Carolina (CMS/OC) <[Carolina.Fortin-Garcia@cms.hhs.gov](mailto:Carolina.Fortin-Garcia@cms.hhs.gov)>; Boykin, Jibril (CMS/OC) <[Jibril.Boykin@cms.hhs.gov](mailto:Jibril.Boykin@cms.hhs.gov)>; Dinges, Enrico (CMS/OC) <[Eric.Dinges@cms.hhs.gov](mailto:Eric.Dinges@cms.hhs.gov)>; Joy-Bush, Keya (CMS/OC) <[keya.joy-bush@cms.hhs.gov](mailto:keya.joy-bush@cms.hhs.gov)>; Martin, Patrice (CMS/OC) <[Patrice.Martin@cms.hhs.gov](mailto:Patrice.Martin@cms.hhs.gov)>; Mengel, Jonathan (CMS/OC) <[Jonathan.Mengel@cms.hhs.gov](mailto:Jonathan.Mengel@cms.hhs.gov)>; Myers, Gregory (CMS/OC) <[Gregory.Myers@cms.hhs.gov](mailto:Gregory.Myers@cms.hhs.gov)>; Smith, Aaron (CMS/OC) <[Aaron.Smith@cms.hhs.gov](mailto:Aaron.Smith@cms.hhs.gov)>; Sokol, Lisa (CMS/OC) <[Lisa.Sokol@cms.hhs.gov](mailto:Lisa.Sokol@cms.hhs.gov)>; Thorn, Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>; Washington, April (CMS/OC) <[April.Washington@cms.hhs.gov](mailto:April.Washington@cms.hhs.gov)>; Trucil, Daniel (CMS/OC) <[Daniel.Trucil@cms.hhs.gov](mailto:Daniel.Trucil@cms.hhs.gov)>; Ryan, Lorraine (CMS/OC) <[lorraine.ryan@cms.hhs.gov](mailto:lorraine.ryan@cms.hhs.gov)>; Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>; Mahoney, Christine (CMS/OC) <[Christine.Mahoney@cms.hhs.gov](mailto:Christine.Mahoney@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Reeves, Alison (CMS/OC) <[Alison.Reeves@cms.hhs.gov](mailto:Alison.Reeves@cms.hhs.gov)>; Walker, Chantel (CMS/OC) <[Chantel.Walker@cms.hhs.gov](mailto:Chantel.Walker@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Gross, Jessica (CMS/OC) <[Jessica.Gross@cms.hhs.gov](mailto:Jessica.Gross@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Wallace, Mary (CMS/OC) <[Mary.Wallace@cms.hhs.gov](mailto:Mary.Wallace@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Perkins, Valerie (CMS/OC) <[Valerie.Perkins@cms.hhs.gov](mailto:Valerie.Perkins@cms.hhs.gov)>; Williams, Tamika (CMS/OC) <[Tamika.Williams@cms.hhs.gov](mailto:Tamika.Williams@cms.hhs.gov)>; Patrick, Michele (CMS/OC) <[Michele.Patrick@cms.hhs.gov](mailto:Michele.Patrick@cms.hhs.gov)>; Mazzone, Maria (CMS/OC) <[Maria.Mazzone@cms.hhs.gov](mailto:Maria.Mazzone@cms.hhs.gov)>; Pressley, Erin (CMS/OC) <[Erin.Pressley@cms.hhs.gov](mailto:Erin.Pressley@cms.hhs.gov)>; Miner, Amy (CMS/OC) <[Amy.Miner@cms.hhs.gov](mailto:Amy.Miner@cms.hhs.gov)>; Harmatuk, Frances (CMS/OC) <[Frances.Harmatuk@cms.hhs.gov](mailto:Frances.Harmatuk@cms.hhs.gov)>; Reilly, Megan (CMS/OC) <[Megan.Reilly@cms.hhs.gov](mailto:Megan.Reilly@cms.hhs.gov)>; Gordon, Erin (CMS/OC) <[Erin.Gordon@cms.hhs.gov](mailto:Erin.Gordon@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Winer, Rachel (CMS/OC) <[Rachel.Winer@cms.hhs.gov](mailto:Rachel.Winer@cms.hhs.gov)>; Dinicolo, Kelly (CMS/OC) <[Kelly.Dinicolo@cms.hhs.gov](mailto:Kelly.Dinicolo@cms.hhs.gov)>; Shaham, Lauren (CMS/OC) <[Lauren.Shaham1@cms.hhs.gov](mailto:Lauren.Shaham1@cms.hhs.gov)>; Walen, Alyssa (CMS/OC) <[Alyssa.Walen@cms.hhs.gov](mailto:Alyssa.Walen@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Broccolino, Michele (CMS/OC) <[Michele.Broccolino@cms.hhs.gov](mailto:Michele.Broccolino@cms.hhs.gov)>; Booth, Jon (CMS/OC) <[Jon.Booth@cms.hhs.gov](mailto:Jon.Booth@cms.hhs.gov)>; Hennessy, Amy (CMS/OC) <[Amy.Hennessy@cms.hhs.gov](mailto:Amy.Hennessy@cms.hhs.gov)>; Costello, Stefanie (CMS/OC) <[Stefanie.Costello@cms.hhs.gov](mailto:Stefanie.Costello@cms.hhs.gov)>; Mclver, LaShawn (CMS/OMH) <[LaShawn.Mclver@cms.hhs.gov](mailto:LaShawn.Mclver@cms.hhs.gov)>; Finch, Wanda (CMS/OMH) <[Wanda.Finch@cms.hhs.gov](mailto:Wanda.Finch@cms.hhs.gov)>; Gentry, Pamela (CMS/OMH) <[Pamela.Gentry@cms.hhs.gov](mailto:Pamela.Gentry@cms.hhs.gov)>; Peddicord-Austin, Ashley (CMS/OMH) <[Ashley.Peddicord-Austin@cms.hhs.gov](mailto:Ashley.Peddicord-Austin@cms.hhs.gov)>; Young, Brian (CMS/OMH) <[Brian.Young@cms.hhs.gov](mailto:Brian.Young@cms.hhs.gov)>; Fleisher, Lee (CMS/CCSQ) <[Lee.Fleisher@cms.hhs.gov](mailto:Lee.Fleisher@cms.hhs.gov)>; Ling, Shari (CMS/CCSQ) <[Shari.Ling@cms.hhs.gov](mailto:Shari.Ling@cms.hhs.gov)>; Schreiber, Michelle (CMS/CCSQ) <[Michelle.Schreiber@cms.hhs.gov](mailto:Michelle.Schreiber@cms.hhs.gov)>; Iwugo, Jeneen (CMS/CCSQ) <[jeneen.iwugo@cms.hhs.gov](mailto:jeneen.iwugo@cms.hhs.gov)>; Spence, Ashley (CMS/CCSQ) <[Ashley.Spence@cms.hhs.gov](mailto:Ashley.Spence@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Hakim, Alyson (Aly) (CMS/CMCS) <[Alyson.Hakim@cms.hhs.gov](mailto:Alyson.Hakim@cms.hhs.gov)>; Appleton, Paige (CMS/CCSQ) <[Paige.Appleton@cms.hhs.gov](mailto:Paige.Appleton@cms.hhs.gov)>; Moody-Williams, Jean (CMS/CCSQ) <[jean.moodywilliams@cms.hhs.gov](mailto:jean.moodywilliams@cms.hhs.gov)>; Michael, Sean (CMS/CCSQ) <[sean.michael@cms.hhs.gov](mailto:sean.michael@cms.hhs.gov)>; Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>; Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>;

Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISOCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 3/13/2023 6:49:06 PM  
**To:** Boston, Beverly (CMS/CMCS); (b)(6)  
(b)(6) Arnold, Charlie  
(CMS/CMCS); (b)(6)  
(b)(6)  
**CC:** Silanskis, Jeremy D. (CMS/CMCS); (b)(6)  
(b)(6) Maccarroll, Amber (CMS/CMCS)  
(b)(6)  
(b)(6) Goldstein, Stuart  
(b)(6)  
(b)(6) Fan, Kristin  
(b)(6)  
(b)(6); Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6)  
**Subject:** RE: RE: Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Hi Beverly and Charlie,

Thanks for pulling this together. I apologize, but I think there was a miscommunication on this issue. I mentioned that it would be helpful if someone else could sign the tax waiver letters for me, similar to how DRR signs out institutional SPAs on my behalf once they receive the verbal okay from OGD (either Jeremy or me). It seems like this proposes a formal delegation of signature authority. I'm not necessarily opposed to a formal delegation, but I think we should discuss and understand the pros/cons of delegation versus a simpler signature process. We don't need paper to discuss and should be able to cover verbally.

I apologize again for the miscommunication. I should have been clearer. Please let me know if you have any questions before we discuss.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Monday, March 13, 2023 2:16 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Subject:** Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Good afternoon,

Amber I am confirming whether the OCD able to sign the tax waiver DoA?

Thanks

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, March 1, 2023 5:04 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Subject:** Re-Delegation of Authority for Tax Waiver signatures!

Hello Jonathan and DFP/DOB,

I did work with OHC to have tax waiver signatures re-delegated to the DFP Director-level for signature (Group-level delegation will continue to be reflected). Please see attached for your review before we proceed to ask the OCD to signoff on the DoA. Can you review all of the PDFs to make sure they accurately indicate the correct authority specific to tax waiver delegation? Once we confirm accuracy, **Rory, Amber, Jeremy** I think signature can be requested at an OCD TB or even offline?

Thank you

**Beverly**

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, March 1, 2023 8:25 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hey Beverly. I just wanted to check to see if there was any updates that you have in terms of the delegation of signature authority for tax waivers. Please let us know if there is any way that the tax team can help. Thank you.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Wednesday, February 1, 2023 2:35 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model



Thanks Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:31 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Got it and working on it. Thanks

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:20 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Beverly,

1903(w)(3)(E)(ii) [42 (USC 1396b (w)(3)(E)(ii))] would be the pertinent section. That's the section that talks about CMS approving tax waivers. Please let me know if I could be of further assistance. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 1:47 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

See below Delegations of Authority (DoAs) that are related to taxes. We did request delegation at the Group Dir level which is why Rory is able to sign so this is not the latest. Can you confirm which DoAs would be pertinent to the tax letters that Rory signs?

87	<u>1903(w)(2)(B)</u> [42 USC 1396b(w) (2)(B)]	Determine that the State has satisfactorily established that a provider-related donation has no direct or indirect relationship to payments made, under Title XIX of the Social Security Act, to that provider, to providers furnishing the same class of items and services as the provider, or to any related entity.	Deputy Administrator & Dir/Dep Dir, CMCS	
88	<u>1903(w)(3)(C)(i)(IV)</u> [42 USC 1396b(w) (3)(C)(i)(IV)]	Determine that the State has satisfactorily established that any other tax has been imposed uniformly with respect to a health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
89	<u>1903(w)(3)(E)(i)</u> [42 USC 1396b(w) (3)(E)(i)]	Treat a tax as a broad-based health care related tax, notwithstanding that the tax does not apply to all health care items or services in a class (or all providers of such items and services), provides for a credit, deduction, or exclusion, is not applied uniformly, or otherwise does not meet the requirements of Section 1903(w)(3)(B) or (C) of the Social Security Act with respect to an application submitted by a State.	Deputy Administrator & Dir/Dep Dir, CMCS	
90	<u>1903(w)(3)(E)(ii)</u> [42 USC 1396b (w)(3)(E)(ii)]	Approve such application if the State satisfactorily establishes that : (1) The net impact of the tax and associated expenditures under Title XIX of the Social Security Act as proposed by the State is generally redistributive in nature, and (2) The amount of the tax is not directly correlated to payments under Title XIX of the Social Security Act for items or services with respect to which the tax is imposed with respect to an application submitted by a State requesting that a tax be treated as a broad-based health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
91	<u>1903(w)(4)</u> [42 USC 1396b(w) (4)]	Determine that any of the following applies: (1) The State or other unit of Government imposing the tax provides (directly or indirectly) for a payment (other than under Title XIX of the Social Security Act) to taxpayers, and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the	Deputy Administrator & Dir/Dep Dir, CMCS	Amended per Section 403 of Public Law 109-432, 12/20/06

		tax and the amount of the payment under the State plan; and (2) All or any portion of the payment under Title XIX of the Social Security Act to the taxpayer varies based only upon the amount of the total tax paid; and (C) The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax with respect to a broad-based health care related tax imposed with respect to a class of items or services.		
92	<u>1903(w)(5)(B)(ii)</u> [42 USC 1396b(w) (5)(B)(ii)]	Project the amount to be collected during such fiscal year as if the tax (or increase) were in effect during the entire State fiscal year Authority, with respect to a tax, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, that is not in effect throughout State fiscal year 1992 or the rate (or base) of which is increased during such fiscal.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	
93	<u>1903(w)(5)(C)(i)</u> [42 USC 1396b(w) (5)(C)(i)]	Determine the total amount of health care related taxes, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on only those taxes (including the tax rate or base) which legislation or regulations imposing such taxes were enacted or adopted, as of November 22, 1991.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	
94	<u>1903(w)(5)(C)(ii)</u> [42 USC 1396b(w) (5)(C)(ii)]	Determine the amount of provider-related donations, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on programs in effect on September 30, 1991, and applicable to State fiscal year 1992, as demonstrated by State plan amendments, written agreements, State budget documentation, or other documentary evidence in existence on that date.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	

***Beverly***

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 11:36 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks assisting us with this Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 11:34 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

Thanks for this reminder to the team and also me to confirm the Delegation of Authority for tax waiver signatures. I will look into this signatory level and will circle back.

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 11:26 AM

**To:** Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>

**Subject:** FW: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Dear team,

North Carolina inquired today regarding the status of their revised NF tax waiver. The revised North Carolina NF and the two Michigan NFs still need to be signed by Rory. Since we have implemented the double checklist check in the future, we feel confident that situations such as the NC NF will not occur in the future. As a reminder, the NC NF tax waiver that we sent to Rory originally for signature was incorrect. We then sent him a revised version, which was also incorrect. We have since sent him a third, correct version, that is waiting to be signed. The new process involves checking the tax waiver checklist twice. The first time is before we put it on FMG internal clearance. The second time is after we present at FMG internal clearance and before we send an email to Rory for signature. After we check the checklist, as a way of ensuring that we have done it, I recommend sending an email to the team each time informing them that we have completed the checklist. We have followed this process for MI's NF tax waivers. As a result, this will not happen again.

In general, we do have an issue that documents that we send to Rory for signature may not get signed expeditiously. Given the volume of work Rory has this is certainly understandable. I recommend pursuing the option of investigating signature authority procedures to see if someone else may sign documents for Rory and, if so, who. Rory himself mentioned that this would be his preference. I think we should follow up on that. In general, I think we should also

convene a working group to suggest and solicit feedback regarding these types of process improvements to help things work better, which after all never is complete. We can always do things better and more efficiently.

I look forward to more discussion on these topics.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>  
**Sent:** Wednesday, February 1, 2023 11:16 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>  
**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Awesome! Thanks so much for the information. We will keep this mind when sending emails in the future.

**Cecilia Williams**  
State Plan and Amendments Coordinator  
NC Medicaid  
Division of Health Benefits  
[NC Department of Health and Human Services](#)



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Mobile: (b)(6)  
Office: (919) 527-7105

[Cecilia.Williams@dhhs.nc.gov](mailto:Cecilia.Williams@dhhs.nc.gov)

820 S. Boylan Ave., McBryde Building  
1950 Mail Service Center  
Raleigh, NC 27699-1950

[Twitter](#) | [Facebook](#) | [YouTube](#) | [LinkedIn](#)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 1, 2023 11:15 AM

**To:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>

**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>

**Subject:** [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

**CAUTION:** External email. Do not click links or open attachments unless you verify. Send all suspicious email as an attachment to [Report Spam](#).

Thank you for checking. There was one individual who used to work with the CMS tax team but has since retired. His name is Jim Burns. He was our technical director in the Division of Financial Policy. His email address is no longer valid because he retired. He is copied on the email that you replied to. That is why you are getting the error message.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>

**Sent:** Wednesday, February 1, 2023 11:12 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>

**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>

**Subject:** CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Good morning, Jonathan!

An update was requested in a previous email. However, I received an “undeliverable” message and wanted to resend just to make sure it was not associated with your email address. Can you provide an update on the revised approval mentioned in the subject line above.

Thanks!

**Cecilia Williams**

State Plan and Amendments Coordinator  
NC Medicaid (Benefits and Services)

Mobile: (b)(6)  
Office: (919) 527-7105



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Message

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 3/10/2023 9:35:33 PM

**To:** Maccarroll, Amber (CMS/CMCS); (b)(6)  
(b)(6); Silanskis, Jeremy D.  
(CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov); (b)(6)  
(b)(6); Fan, Kristin (CMS/CMCS); (b)(6)  
Arnold, Charlie (CMS/CMCS); (b)(6)  
(b)(6); Clark, Jennifer  
(CMS/CMCS); (b)(6)  
(b)(6); Goldstein, Stuart  
(CMS/CMCS); (b)(6)  
(b)(6); Ferguson, Dorothy  
(CMS/CMCS); (b)(6)  
(b)(6); Curry, Celestine  
(CMS/CMCS); (b)(6)  
(b)(6)

**Subject:** FW: FW: CMS - FRA QE 12/31/2022 Inquiry

**Attachments:** #1 - CMS Qtrly FRA Update - Scott Cover Letter with Attachment.pdf; #2 - FRA Payments to Hospitals 3(e).xlsx; #3 - MPP.pdf; #4 - Richardson Ltrr to Tsai 8-24-22.pdf; #5 - SFY 2022 B1-B2 Hospital Final.xlsx; #6 - Preliminary SFY 2023 B1-B2 Using Sched 23-3 to MHD 7-20-22.xlsx; #7 - Inpatient FMP Directed Payments\_111920 pp.pdf; #8 - MSC Health Plan MOU and Amendment.pdf; FRA Tax Questions QE 12-31-22.docx

**From:** Richardson, Todd <Todd.Richardson@dss.mo.gov>  
**Sent:** Friday, March 10, 2023 4:05 PM  
**To:** Powell, Eric (CMS/CMCS) <Eric.Powell@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>; Bray, Kimberlyn <Kimberlyn.R.Bray@dss.mo.gov>; Luebbering, Patrick <Patrick.Luebbering@dss.mo.gov>; Brite, Tony <Tony.Brite@dss.mo.gov>; Vitale, Desiree <Desiree.Vitale@dss.mo.gov>  
**Subject:** CMS - FRA QE 12/31/2022 Inquiry  
**Importance:** High

Mr. Powell,

Please see the attached response and exhibits related to your questions from February 22, 2023.

Thank you,

Todd Richardson  
Director  
MO HealthNet



Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 3/13/2023 7:20:11 PM  
**To:** Boston, Beverly (CMS/CMCS) <(b)(6)>  
(b)(6) Arnold, Charlie  
(b)(6)  
(b)(6)  
**CC:** Silanskis, Jeremy (CMS/CMCS) <(b)(6)>  
(b)(6) Maccarroll, Amber  
(b)(6) Goldstein, Stuart  
(b)(6) Fan, Kristin  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Subject:** RE: RE: Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Great. Thanks, Beverly.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Monday, March 13, 2023 3:14 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Subject:** RE: Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

No problem. DFP can bring to a TB. Whatever is decided, I will need to circle back with OHC.

Thanks

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Monday, March 13, 2023 2:49 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Subject:** RE: Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Hi Beverly and Charlie,

Thanks for pulling this together. I apologize, but I think there was a miscommunication on this issue. I mentioned that it would be helpful if someone else could sign the tax waiver letters for me, similar to how DRR signs out institutional SPAs on my behalf once they receive the verbal okay from OGD (either Jeremy or me). It seems like this proposes a formal

delegation of signature authority. I'm not necessarily opposed to a formal delegation, but I think we should discuss and understand the pros/cons of delegation versus a simpler signature process. We don't need paper to discuss and should be able to cover verbally.

I apologize again for the miscommunication. I should have been clearer. Please let me know if you have any questions before we discuss.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, March 13, 2023 2:16 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Subject:** Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Good afternoon,

Amber I am confirming whether the OCD able to sign the tax waiver DoA?

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, March 1, 2023 5:04 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Subject:** Re-Delegation of Authority for Tax Waiver signatures!

Hello Jonathan and DFP/DOB,

I did work with OHC to have tax waiver signatures re-delegated to the DFP Director-level for signature (Group-level delegation will continue to be reflected). Please see attached for your review before we proceed to ask the OCD to signoff on the DoA. Can you review all of the PDFs to make sure they accurately indicate the correct authority specific to tax waiver delegation? Once we confirm accuracy, **Rory, Amber, Jeremy** I think signature can be requested at an OCD TB or even offline?

Thank you

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, March 1, 2023 8:25 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hey Beverly. I just wanted to check to see if there was any updates that you have in terms of the delegation of signature authority for tax waivers. Please let us know if there is any way that the tax team can help. Thank you.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Wednesday, February 1, 2023 2:35 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:31 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Got it and working on it. Thanks

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:20 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Beverly,

1903(w)(3)(E)(ii) [42 USC 1396b (w)(3)(E)(ii)] would be the pertinent section. That's the section that talks about CMS approving tax waivers. Please let me know if I could be of further assistance. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 1:47 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

See below Delegations of Authority (DoAs) that are related to taxes. We did request delegation at the Group Dir level which is why Rory is able to sign so this is not the latest. Can you confirm which DoAs would be pertinent to the tax letters that Rory signs?

87	<u>1903(w)(2)(B)</u> [42 USC 1396b(w) (2)(B)]	Determine that the State has satisfactorily established that a provider-related donation has no direct or indirect relationship to payments made, under Title XIX of the Social Security Act, to that provider, to providers furnishing the same class of items and services as the provider, or to any related entity.	Deputy Administrator & Dir/Dep Dir, CMCS	
88	<u>1903(w)(3)(C)(i)</u> <u>(IV)</u> [42 USC 1396b(w) (3)(C)(i)(IV)]	Determine that the State has satisfactorily established that any other tax has been imposed uniformly with respect to a health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	

89	<u>1903(w)(3)(E)(i)</u> [42 USC 1396b(w) (3)(E)(i)]	Treat a tax as a broad-based health care related tax, notwithstanding that the tax does not apply to all health care items or services in a class (or all providers of such items and services), provides for a credit, deduction, or exclusion, is not applied uniformly, or otherwise does not meet the requirements of Section 1903(w)(3)(B) or (C) of the Social Security Act with respect to an application submitted by a State.	Deputy Administrator & Dir/Dep Dir, CMCS	
90	<u>1903(w)(3)(E)(ii)</u> [42 (USC 1396b (w)(3)(E)(ii)]	Approve such application if the State satisfactorily establishes that : (1) The net impact of the tax and associated expenditures under Title XIX of the Social Security Act as proposed by the State is generally redistributive in nature, and (2) The amount of the tax is not directly correlated to payments under Title XIX of the Social Security Act for items or services with respect to which the tax is imposed with respect to an application submitted by a State requesting that a tax be treated as a broad-based health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
91	<u>1903(w)(4)</u> [42 USC 1396b(w) (4)]	Determine that any of the following applies: (1) The State or other unit of Government imposing the tax provides (directly or indirectly) for a payment (other than under Title XIX of the Social Security Act) to taxpayers, and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of the payment under the State plan; and (2) All or any portion of the payment under Title XIX of the Social Security Act to the taxpayer varies based only upon the amount of the total tax paid; and (C) The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax with respect to a broad-based health care related tax imposed with respect to a class of items or services.	Deputy Administrator & Dir/Dep Dir, CMCS	Amended per Section 403 of Public Law 109-432, 12/20/06
92	<u>1903(w)(5)(B)(ii)</u> [42 USC 1396b(w) (5)(B)(ii)]	Project the amount to be collected during such fiscal year as if the tax (or increase) were in effect during the entire State fiscal year Authority, with respect to a tax, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, that is not in effect throughout State fiscal year 1992 or the rate (or base) of which is increased during such fiscal.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	
93	<u>1903(w)(5)(C)(i)</u> [42 USC 1396b(w) (5)(C)(i)]	Determine the total amount of health care related taxes, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on only those taxes (including the tax rate or base) which legislation or regulations	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	

		imposing such taxes were enacted or adopted, as of November 22, 1991.		
94	1903(w)(5)(C)(ii) [42 USC 1396b(w) (5)(C)(ii)]	Determine the amount of provider-related donations, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on programs in effect on September 30, 1991, and applicable to State fiscal year 1992, as demonstrated by State plan amendments, written agreements, State budget documentation, or other documentary evidence in existence on that date.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:36 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks assisting us with this Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:34 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

Thanks for this reminder to the team and also me to confirm the Delegation of Authority for tax wavier signatures. I will look into this signatory level and will circle back.

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:26 AM  
**To:** Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>  
**Subject:** FW: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Dear team,

North Carolina inquired today regarding the status of their revised NF tax waiver. The revised North Carolina NF and the two Michigan NFs still need to be signed by Rory. Since we have implemented the double checklist check in the future, we feel confident that situations such as the NC NF will not occur in the future. As a reminder, the NC NF tax waiver that we sent to Rory originally for signature was incorrect. We then sent him a revised version, which was also incorrect. We have since sent him a third, correct version, that is waiting to be signed. The new process involves checking the tax waiver checklist twice. The first time is before we put it on FMG internal clearance. The second time is after we present at FMG internal clearance and before we send an email to Rory for signature. After we check the checklist, as a way of ensuring that we have done it, I recommend sending an email to the team each time informing them that we have completed the checklist. We have followed this process for MI's NF tax waivers. As a result, this will not happen again.

In general, we do have an issue that documents that we send to Rory for signature may not get signed expeditiously. Given the volume of work Rory has this is certainly understandable. I recommend pursuing the option of investigating signature authority procedures to see if someone else may sign documents for Rory and, if so, who. Rory himself mentioned that this would be his preference. I think we should follow up on that. In general, I think we should also convene a working group to suggest and solicit feedback regarding these types of process improvements to help things work better, which after all never is complete. We can always do things better and more efficiently.

I look forward to more discussion on these topics.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>  
**Sent:** Wednesday, February 1, 2023 11:16 AM

CMS001007cv1579

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>  
**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Awesome! Thanks so much for the information. We will keep this mind when sending emails in the future.

**Cecilia Williams**  
State Plan and Amendments Coordinator  
NC Medicaid  
Division of Health Benefits  
NC Department of Health and Human Services



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Mobile:   
Office: (919) 527-7105

[Cecilia.Williams@dhhs.nc.gov](mailto:Cecilia.Williams@dhhs.nc.gov)

820 S. Boylan Ave., McBryde Building  
1950 Mail Service Center  
Raleigh, NC 27699-1950

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**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:15 AM  
**To:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>  
**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>  
**Subject:** [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Thank you for checking. There was one individual who used to work with the CMS tax team but has since retired. His name is Jim Burns. He was our technical director in the Division of Financial Policy. His email address is no longer valid because he retired. He is copied on the email that you replied to. That is why you are getting the error message.



Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>  
**Sent:** Wednesday, February 1, 2023 11:12 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>  
**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>  
**Subject:** CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Good morning, Jonathan!

An update was requested in a previous email. However, I received an “undeliverable” message and wanted to resend just to make sure it was not associated with your email address. Can you provide an update on the revised approval mentioned in the subject line above.

Thanks!

**Cecilia Williams**  
State Plan and Amendments Coordinator  
NC Medicaid (Benefits and Services)

Mobile:   
Office: (919) 527-7105



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Message

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**From:** Richardson, Todd [Todd.Richardson@dss.mo.gov]  
**Sent:** 3/21/2023 7:43:27 PM  
**To:** Powell, Eric (CMS/CMCS); (b)(6)  
(b)(6)  
**CC:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6); Endelman (he/him),  
Jonathan (CMS/CMCS); (b)(6)  
(b)(6); Kimble, Davida  
(CMS/CMCS); (b)(6)  
(b)(6); Bray, Kimberlyn  
[Kimberlyn.R.Bray@dss.mo.gov]; (b)(6); Brite, Tony  
[Tony.Brite@dss.mo.gov]; Vitale, Desiree [Desiree.Vitale@dss.mo.gov]  
**Subject:** CMS FRA QE 12/31/2022 Inquiry  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; #2-FRA Payments to Hospitals 3(e).xlsx; #1 - CMS Qtrly FRA Update - Scott  
Cover Letter with Attachment.pdf; #3 - MPP.pdf; #4 - Richardson Ltrr to Tsai 8-24-22.pdf; #5 - SFY 2022 B1-B2  
Hospital Final.xlsx; #6 - Preliminary SFY 2023 B1-B2 Using Sched 23-3 to MHD 7-20-22.xlsx; #7 - Inpatient FMP  
Directed Payments\_111920 pp.pdf; #8 - MSC Health Plan MOU and Amendment.pdf

Mr. Powell,

Please see the attached updated response in FRA Tax Questions QE 12-31-22 document and updated exhibit #2-FRA Payments to Hospitals 3(e) document related to your question from February 22, 2023. There are no changes to the other exhibits.

Thank you,

Todd Richardson  
Director  
MO HealthNet

Message

---

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 3/24/2023 1:18:05 PM  
**To:** Maccarroll, Amber (CMS/CMCS); (b)(6)  
(b)(6) Silanskis, Jeremy D.  
(b)(6)  
[Group/cn=Recipients/cn=jeremy.silanskis.cms92911300]  
**Subject:** FW: FW: Oregon Hospital Tax

FYI

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Friday, March 24, 2023 9:04 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** FW: Oregon Hospital Tax  
**Importance:** High

Rory,

Keeping you in the loop on this. Please see below especially the highlighted information from DRR and DMCP. They want to approve the OR SPAs and SDPs, before the state submits a new tax waiver. It appears that OR is resistant to submitting the waiver and feel they do not need to submit it.

Jeremy also responded to DMCP and DRR, "I am interested whether CMS would consider the SPAs approvable if it knows the state lacks a permissible source of non-federal share. I have seen disapprovals based on 1902(a)(2), where the state has failed to demonstrate it has an adequate source of non-federal share to support expenditures that would be authorized by the SPA."

There is a call scheduled for Thursday, October 30<sup>th</sup> at 3:00PM with OGC, DOB, DMCP, and DRR. I don't think they included you. I will be out. I will forward the appointment.

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Moreth, James (CMS/CMCS) <James.Moreth@cms.hhs.gov>  
**Sent:** Thursday, March 23, 2023 11:45 AM  
**To:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>  
**Cc:** Knight, Gary (CMS/CMCS) <Gary.Knight@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS)

<STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kosin, Donald (HHS/OGC) <Donald.Kosin@HHS.GOV>; Dinh, Diana (CMS/CMCS) <diana.dinh@cms.hhs.gov>; Sampson, Tamara (CMS/CMCS) <Tamara.Sampson@cms.hhs.gov>  
**Subject:** RE: Oregon Hospital Tax

Hello Jeremy and Jonathan,

DRR would like to thank both of you for your comments on this matter. (b)(5)  
(b)(5) In the interest of time management, I would like to (b)(5)  
(b)(5)

This approach (b)(5)  
(b)(5)  
**(b)(5)**

(b)(5)

Please advise on the feasibility of this approach.

Thanks,  
James

**From:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>  
**Sent:** Thursday, March 23, 2023 5:30 AM  
**To:** Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Moreth, James (CMS/CMCS) <James.Moreth@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>  
**Cc:** Knight, Gary (CMS/CMCS) <Gary.Knight@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Heitt, Melissa (CMS/FCHCO) <Melissa.Heitt@cms.hhs.gov>; McClure, Deb (CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kosin, Donald (HHS/OGC) <Donald.Kosin@HHS.GOV>  
**Subject:** RE: Oregon Hospital Tax

Hi Jeremy,

Trying to keep up with the email, (b)(5)  
**(b)(5)**

I ask because in the past, (b)(5)  
(b)(5)  
**(b)(5)**

(b)(5)

I would also note that

(b)(5)

(b)(5)

As Jonathan noted, the

(b)(5)

(b)(5)

Thanks,  
Laura

**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>

**Sent:** Wednesday, March 22, 2023 2:38 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Moreth, James (CMS/CMCS) <[James.Moreth@cms.hhs.gov](mailto:James.Moreth@cms.hhs.gov)>; Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Cc:** Knight, Gary (CMS/CMCS) <[Gary.Knight@cms.hhs.gov](mailto:Gary.Knight@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Heitt, Melissa (CMS/FCHCO) <[Melissa.Heitt@cms.hhs.gov](mailto:Melissa.Heitt@cms.hhs.gov)>; McClure, Deb (CMS/CMCS) <[Deborah.McClure@cms.hhs.gov](mailto:Deborah.McClure@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Kosin, Donald (HHS/OGC) <[Donald.Kosin@HHS.GOV](mailto:Donald.Kosin@HHS.GOV)>

**Subject:** RE: Oregon Hospital Tax

(b)(5)

(b)(5)

This mismatch was pointed out by commenters on the 1992

IFC, as discussed in the final rule at 58 FR 43162 (Aug. 13, 1993):

Comment: Several commenters indicated that the definition of inpatient hospital services that we presented in, the preamble of the interim final rule is not correct. (In that definition, we noted that inpatient hospital services includes all services defined as inpatient hospital services, such as inpatient psychiatric services.) The commenters noted that in both section 1905(a) of the Act and in the Federal Medicaid regulations at §440.10, inpatient hospital services specifically excludes services furnished in free-standing psychiatric hospitals (referred to under Medicaid as institutions for the mental diseases (IMDs)). Two commenters requested that the regulations be clarified to state that psychiatric hospital services are included in the inpatient hospital services class. One commenter recommended that the classes be expanded to include psychiatric hospitals, hospitals owned by HMOs, and hospitals that do not charge for care.

Response: We believe inpatient hospital services encompass all services provided in an inpatient hospital setting, including psychiatric services. Consequently, we believe psychiatric hospital services need not be listed as a specific inpatient hospital service. However, we have revised the regulations to add psychiatric hospitals as a favorable exception under the waiver standards for the broad-based and uniform requirements in §§ 433.68(e)(1) and (e)(2).

(b)(5)

Jeremy Vogel (he/him)  
Attorney, DHHS/OGC/CMSSD  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, March 22, 2023 11:39 AM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Moreth, James (CMS/CMCS) <[James.Moreth@cms.hhs.gov](mailto:James.Moreth@cms.hhs.gov)>; Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Cc:** Knight, Gary (CMS/CMCS) <[Gary.Knight@cms.hhs.gov](mailto:Gary.Knight@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Heitt, Melissa (CMS/FCHCO) <[Melissa.Heitt@cms.hhs.gov](mailto:Melissa.Heitt@cms.hhs.gov)>; McClure, Deb (CMS/CMCS) <[Deborah.McClure@cms.hhs.gov](mailto:Deborah.McClure@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Kosin, Donald (HHS/OGC) <[Donald.Kosin@HHS.GOV](mailto:Donald.Kosin@HHS.GOV)>  
**Subject:** RE: Oregon Hospital Tax

Thanks Jeremy;

(b)(5)

(b)(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Sent:** Wednesday, March 22, 2023 11:04 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Moreth, James (CMS/CMCS) <[James.Moreth@cms.hhs.gov](mailto:James.Moreth@cms.hhs.gov)>; Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Cc:** Knight, Gary (CMS/CMCS) <[Gary.Knight@cms.hhs.gov](mailto:Gary.Knight@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Heitt, Melissa (CMS/FCHCO) <[Melissa.Heitt@cms.hhs.gov](mailto:Melissa.Heitt@cms.hhs.gov)>; McClure, Deb

(CMS/CMCS) <Deborah.McClure@cms.hhs.gov>; Mosley, Elle (CMS/CMCS) <larrica.mosley@cms.hhs.gov>; Schoonover, Matthew (CMS/CMCS) <matthew.schoonover@cms.hhs.gov>; Kosin, Donald (HHS/OGC) <Donald.Kosin@HHS.GOV>

**Subject:** RE: Oregon Hospital Tax

Adding Don Kosin.

Let's find time to discuss. In the meantime, can you explain a bit more what SPA(s) is (are) necessary in connection with this tax: (b)(5)

Preliminarily, my thinking (b)(5)

(b)(5)

(b)(5)

" I suppose there is

(b)(5)

(b)(5)

It certainly looks like:

(b)(5)

Jeremy Vogel (he/him)

Attorney, DHHS/OGC/CMSD

(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, March 22, 2023 10:35 AM

**To:** Moreth, James (CMS/CMCS) <[James.Moreth@cms.hhs.gov](mailto:James.Moreth@cms.hhs.gov)>; Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>

**Cc:** Knight, Gary (CMS/CMCS) <[Gary.Knight@cms.hhs.gov](mailto:Gary.Knight@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Heitt, Melissa (CMS/FCHCO) <[Melissa.Heitt@cms.hhs.gov](mailto:Melissa.Heitt@cms.hhs.gov)>; McClure, Deb (CMS/CMCS) <[Deborah.McClure@cms.hhs.gov](mailto:Deborah.McClure@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>

**Subject:** RE: Oregon Hospital Tax

Jeremy,

We had a legal question:

(b)(5)

(b)(5)

To date, we have asked three rounds of questions since that time:

(b)(5)

(b)(5)

(b)(5)



is from October 17, 2017, which has an effective date of January 1, 2018. In the tax waiver approval letter, the structure of the tax is described as follows:

- Public hospitals are excluded from both assessments
- Hospitals with more than fifty beds are taxed 6% of net inpatient revenues and 6% of net outpatient revenues
- All other hospitals are taxed at a rate of 4% of net inpatient revenues and 4% of net outpatient revenues

As you can see, the only hospitals that are listed in the approval letter as being excluded are public, i.e. governmental, local and/or state owned and operated hospitals.

On January 19, 2022, in the course of reviewing the funding sources of the non-federal share listed in the pre-print for a state-directed payment, (b)(5)

**(b)(5)**

On October 6, 2022 SDP, DMCP provided us the following year's version of the same pre-print so that we could review the financing. In the pre-print submission, (b)(5)

(b)(5) On November 21, 2022 CMS asked Oregon to please why (b)(5)

(b)(5) On December 13, 2022, Oregon stated, (b)(5)  
(b)(5)

(b)(5) " Neither Oregon's tax waiver request letter from July 19, 2017, nor the CMS approval letter from October 17, 2017 mentions either LTAC or psychiatric, mental health hospitals, or IMDs (institutions for mental disease) as being excluded from the assessment.

On February 28, 2023, we had a call with the State of Oregon in (b)(5)  
(b)(5)

(b)(5) On the call, Oregon responded (b)(5)

(b)(5) (b)(5)  
(b)(5) Generally, we are (b)(5)

(b)(5) (b)(5)  
(b)(5) However, (b)(5)

**(b)(5)**

**(b)(5)**

On March 10, 2023, we provided Oregon with the regulatory definitions found at 42 CFR 440.10 (a)(3)(i) and 42 CFR 440.20 (a)(4) for inpatient hospital services and outpatient hospital services respectively. We also asked them to please provide:

1. The lines of the CMS 64 in which they claim expenditures for the facilities in question
2. The state plan pages that govern the reimbursement for the facilities in question

3. The names of any other psych or rehab hospitals that are similarly situated i.e. are private hospitals that are excluded from the taxes.

On March 16, 2023, the State of Oregon responded to our questions. They stated

(b)(5)

(b)(5)

(b)(5)

They also stated that

(b)(5)

(b)(5)

We believe that

(b)(5)

(b)(5)

(b)(5)

In addition, we found a state law from 2017 law that removes an exclusion from taxation under these taxes for, "a hospital that provides only psychiatric care or a hospital identified by the Department of Human Services as appropriate for inclusion in the application described in section 4, chapter 736, Oregon Laws 2003." We believe that the statement in

(b)(5)

(b)(5)

We believe that the

(b)(5)

(b)(5)

Thank you. We look forward to hearing from you. If you would like to schedule a meeting to discuss please let us know.

As we mentioned

(b)(5)

(b)(5)

(b)(5)

We appreciate any assistance that you may be able to provide.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

Message

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**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 3/27/2023 6:45:57 PM  
**To:** Vogel, Jeremy (HHS/OGC); (b)(6)  
(b)(6) Mannchen, Garrett  
(HHS/OGC); (b)(6)  
(b)(6)  
**Subject:** FW: FW: CMS - FRA QE 12/31/2022 Inquiry  
**Attachments:** #1 - CMS Qtrly FRA Update - Scott Cover Letter with Attachment.pdf; #2 - FRA Payments to Hospitals 3(e).xlsx; #3 - MPP.pdf; #4 - Richardson Ltrr to Tsai 8-24-22.pdf; #5 - SFY 2022 B1-B2 Hospital Final.xlsx; #6 - Preliminary SFY 2023 B1-B2 Using Sched 23-3 to MHD 7-20-22.xlsx; #7 - Inpatient FMP Directed Payments\_111920 pp.pdf; #8 - MSC Health Plan MOU and Amendment.pdf; FRA Tax Questions QE 12-31-22.docx

Additional recent documents (apologies if FMG has already shared)

**From:** Richardson, Todd <Todd.Richardson@dss.mo.gov>  
**Sent:** Friday, March 10, 2023 4:05 PM  
**To:** Powell, Eric (CMS/CMCS) <Eric.Powell@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>; Bray, Kimberlyn <Kimberlyn.R.Bray@dss.mo.gov>; Luebbering, Patrick <Patrick.Luebbering@dss.mo.gov>; Brite, Tony <Tony.Brite@dss.mo.gov>; Vitale, Desiree <Desiree.Vitale@dss.mo.gov>  
**Subject:** CMS - FRA QE 12/31/2022 Inquiry  
**Importance:** High

Mr. Powell,

Please see the attached response and exhibits related to your questions from February 22, 2023.

Thank you,

Todd Richardson  
Director  
MO HealthNet

Message

---

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 3/28/2023 1:20:23 PM  
**To:** Goldstein, Stuart (CMS/CMCS); (b)(6)  
(b)(6); Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
**Subject:** RE: RE: Prep Call for on Hold Harmless Guidance with Rep. Al Green's Office

Yes, that is fine to include Jonathan.

**From:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Sent:** Tuesday, March 28, 2023 8:19 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** RE: Prep Call for on Hold Harmless Guidance with Rep. Al Green's Office

Rory/Amber

Should I be including Jonathan on this call.

Thanks Stuart

-----Original Appointment-----

**From:** Wiley, Evelyn (CMS/CMCS) <Evelyn.Wiley@cms.hhs.gov>  
**Sent:** Tuesday, March 14, 2023 2:07 PM  
**To:** Wiley, Evelyn (CMS/CMCS); Howe, Rory (CMS/CMCS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Clark, Jennifer (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Boston, Beverly (CMS/CMCS); Mauser, Gayle (CMS/OL); Kirchgraber, Kate (CMS/OL)  
**Cc:** Arnold, Charlie (CMS/CMCS); Martino, Maria (CMS/OL); Howell, Cherie (CMS/OL); Chadwick, Alpheus (CMS/OL)  
**Subject:** Prep Call for on Hold Harmless Guidance with Rep. Al Green's Office  
**When:** Tuesday, March 28, 2023 11:30 AM-12:00 PM (UTC-05:00) Eastern Time (US & Canada).  
**Where:** <https://cms.zoomgov.com/j/>; (b)(6)

**Order of Events:**

- Tuesday 3/28 – internal prep for briefing with Rep. Green’s (TX) office on how the hold harmless letter relates to Texas (**Draft talking points below; FMG reviewing/seeking CMCS OCD clearance**). We will also plan to use this time to ensure we’re all on the same page regarding the bullets that follow.
- Wednesday 3/29 – call with Rep. Green’s (TX) office
- Thursday, 3/30 – issuance of Missouri deferral; OL will notify authorizing committee staff and the Missouri delegation (**OL drafting QAs we expect from the Hill**)
- Tuesday, 4/4 – briefing with E&C minority staff on the hold harmless guidance more generally, what states may have hold harmless arrangements, etc.

**Draft Talking Points for Rep. Green Call (3/29)**

- We know you are interested in particular on Texas, but we thought it might be helpful to first provide some general context about the guidance you asked about:
  - As you know, on February 17, 2023, CMS issued a Medicaid informational bulletin regarding health care-related taxes and hold harmless arrangements involving the redistribution of Medicaid payments.

- Hold harmless arrangements, as defined in the Medicaid statute, are arrangements in which the State or another unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax. The statute prohibits these arrangements.

**(b)(5)**

- The informational bulletin reiterates the federal requirements concerning hold harmless arrangements with respect to health care-related taxes. We hope that this guidance provides additional clarity to states, and we also encourage them to raise any questions or concerns they may have about the permissibility of health care-related taxes to CMS as early in the process as possible, to avoid any issues.
- With respect to Texas specifically:
  - As you know, Texas has in place what is known as the Local Provider Payment Fund or LPPF. Based on information obtained by CMS, including limited information provided by the state and publicly available third-party materials, the LPPF arrangements used by some localities in Texas appear to include hold harmless arrangements because the localities impose a tax and the state directly or indirectly provides for payments that guarantee to hold the taxpayers harmless for all or any portion of the tax amount. If our understanding of those LPPF arrangements is correct, they constitute hold harmless arrangements that are prohibited under the Medicaid statute and CMS regulations. [this language is pulled from the publicly available November 2021 [letter](#) to the State; page 5 includes additional detail regarding our understanding of the arrangement]

**(b)(5)**

- As you may be aware, the HHS OIG [announced](#) in November 2021 that it is examining states' use of LPPFs as the state share of Medicaid payments, and that it expects to issue a report in FY 2023 that indicates whether the LPPFs the state agency used were permissible. [for internal awareness, the OIG work plan does not specifically name Texas]
- As is the case with any state, if CMS or an oversight agency discovers the existence of impermissible financing practices related to health care related taxes, CMS will take enforcement action as necessary.

#### **Draft Talking Points for E&C Minority Call (4/4)**

- As you know, on February 17, 2023, CMS issued a Medicaid informational bulletin regarding health care-related taxes and hold harmless arrangements involving the redistribution of Medicaid payments.
- Hold harmless arrangements, as defined in the Medicaid statute, are arrangements in which the State or another unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax. The statute prohibits these arrangements.
- This is not new policy or, as I understand is circulating, a revival of MFAR. Unlike MFAR, which was proposed rulemaking to change Medicaid regulations relating to multiple aspects of Medicaid financing, the guidance we issued in February reiterates existing requirements under current law and regulations. [E&C minority staff noted that the letter is being called the "MFAR letter"]

**(b)(5)**

- We hope that this guidance provides additional clarity to states, and we also encourage them to raise any questions or concerns they may have about the permissibility of health care-related taxes to CMS as early in the process as possible, to avoid any issues.

- Regarding your question about which states may have these types of arrangements, there are 3 states that CMS understands may have impermissible hold harmless arrangements, and 1 state we wanted to mention as an example of where we were able to intervene early in the process of establishing what may have been an impermissible hold harmless arrangement.
- Starting with the 3 states that may have these arrangements:
  - **Texas:**
    - Texas has in place what is known as the Local Provider Payment Fund or LPPF. Based on information obtained by CMS, including limited information provided by the state and publicly available third-party materials, the LPPF arrangements used by some localities in Texas appear to include hold harmless arrangements because the localities impose a tax and the state directly or indirectly provides for payments that guarantee to hold the taxpayers harmless for all or any portion of the tax amount. If our understanding of those LPPF arrangements is correct, they constitute hold harmless arrangements that are prohibited under the Medicaid statute and CMS regulations. [this language is pulled from the publicly available November 2021 [letter](#) to the State; page 5 includes additional detail regarding our understanding of the arrangement]
    - CMS has communicated these concerns to the state and, when we recently approved Texas' state directed payments, we included in our approval letter that approval of the state directed payments does not constitute any specific Medicaid financing mechanism used to support the non-federal share of the provider payment arrangement. We also clarified that we reserve the authority to enforce requirements, including by initiating separate deferrals and/or disallowances of federal financial participation.
    - As you may be aware, the HHS OIG [announced](#) in November 2021 that it is examining states' use of LPPFs as the state share of Medicaid payments, and that it expects to issue a report in FY 2023 that indicates whether the LPPFs the state agency used were permissible. [for internal awareness, the OIG work plan does not specifically name Texas]
  - **Florida:**
    - Similarly, Florida has in place an LPPF that we also understand includes hold harmless arrangements.
    - In Florida's case, we were working with the state for some time in an effort to address the concerns, but have been unable to resolve them. Like Texas, we communicated our concerns to the state and, when we recently approved Florida's state directed payments, we provided the same information as was included in the letter to Texas—that the approval does not constitute approval of the Medicaid financing mechanism, and that we reserve the authority to enforce requirements.
    - In late February, we sent a letter to Florida initiating a Financial Management Review (FMR) to examine the state Medicaid agency's compliance with federal requirements over the next several months.
  - **Missouri:**
    - As you know, we took deferral action in Missouri last week.
    - Missouri has a longstanding arrangement called the Federal Reimbursement Allowance tax program that appears to include a hold harmless arrangement, and in 2019, we became aware of details of the arrangement that outlined hold harmless aspects. In 2020, CMS engaged the state about its concerns. Also in 2020, the then CMCS Director sent a letter to the state describing our concerns and memorializing a conversation with state Medicaid agency leadership who at that time committed to ending the hold harmless arrangement by June 30, 2021.
    - Contrary to its commitment documented in the July 28, 2020 letter, the state recently informed CMS that it does not intend to end its pooling arrangement.
    - In late February, we sent a letter to Missouri initiating a focused review of Missouri's program expenditures reported to CMS on the Form CMS-64, and as part of the review of the CMS-64 for the December 31, 2022 quarter, on February 17, 2023, we sent the state some questions to confirm our understanding of the Missouri FRA program and pooling arrangement. On March

10, 2023, the state responded to CMS with responses that supported our continued concerns regarding the tax and, last week, we issued a deferral.

- *If asked about the size of the deferral:* The \$236.6 million dollar deferral represents the federal portion of the FRA tax collected by the state for the first quarter of 2023. The Medicaid statute (1903(w)(1)(A)(iii)) does not permit only deferring a portion of an unallowable tax. Importantly, though, the state could preserve its entire tax collection by ending the redistributions, which we understand involves only a portion of the FRA tax collected.
- With respect to the state I mentioned where we were successful in intervening early:
  - **Louisiana:**
    - (b)(5) we received information that suggested Louisiana's legislature was developing what would have been a hold harmless arrangement as part of the financing mechanism for its state directed payment program. We engaged the state about those issues, worked with the state on alternatives that would comply with federal law, and ultimately the state withdrew the state directed payment proposal it had submitted and submitted a modified proposal.
- We are hopeful that the guidance we issued will further promote our efforts to work with states and get ahead of these issues as we did in Louisiana.

Evelyn Wiley is inviting you to a scheduled ZoomGov meeting.

Join ZoomGov Meeting

[https://cms.zoomgov.com/join/\(\(b\)\(6\)\)](https://cms.zoomgov.com/join/((b)(6)))

Meeting ID: ((b)(6))  
Password: ((b)(6))

One tap mobile

+16692545252 ((b)(6)) US (San Jose)  
+16468287666 ((b)(6)) US (New York)

Dial by your location

+1 669 254 5252 US (San Jose)  
+1 646 828 7666 US (New York)  
833 568 8864 US Toll-free

Meeting ID: ((b)(6))

Password: ((b)(6))

Find your local number: <https://cms.zoomgov.com/join/awRNHQtUU>

Join by SIP

Password: ((b)(6))

sip://((b)(6))@sip.zoomgov.com

This meeting may be recorded. The host is responsible for maintaining any official recordings/transcripts of this meeting. If recorded, this meeting becomes an official record and shall be retained by the host in their files for 3 years or if longer needed for agency business. If a recording intends to be fully transcribed or is being captured for the purpose of creating meeting minutes, the host shall retain the record in their files for 3 years or if no longer needed for agency business, whichever is later.



Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 3/27/2023 6:46:43 PM  
**To:** Vogel, Jeremy (HHS/OGC) (b)(6); Mannchen, Garrett  
(HHS/OGC) (b)(6)  
**Subject:** FW: FW: Missouri FRA tax review QE 12/31/22  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; mhd-rapid-response-review.pdf

Additional recent documents (apologies if FMG has already shared)

**From:** Powell, Eric (CMS/CMCS) <Eric.Powell@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 3:06 PM  
**To:** Todd.Richardson@dss.mo.gov <Todd.Richardson@dss.mo.gov>  
**Cc:** Marissa.Crump@dss.mo.gov; Bray, Kimberlyn <Kimberlyn.R.Bray@dss.mo.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Subject:** Missouri FRA tax review QE 12/31/22

Director Richardson,

As indicated in our July 15, 2022 letter, CMS is committed to ensuring the non-federal share of Medicaid expenditures complies with all applicable federal requirements, including section 1903(w)(4) of the Social Security Act and federal regulations at 42 CFR 433.68(f)(3). In that July letter and prior communication with the state including a July 20, 2020 letter, CMS reiterated concerns that CMS the state's Federal Reimbursement Allowance (FRA) tax program appeared to contain a hold harmless arrangement, which would violate section 1903(w)(4) of the Act and implementing regulations in 42 CFR 433.68(f)(3). The July 2022 letter also indicated that CMS intended to conduct a focused review of Missouri's FRA program related to expenditures reported to CMS on the Form CMS-64. We appreciate the state's August 25, 2022 response to our July 15, 2022 letter. After review of the information shared in conjunction with the letter, CMS remains concerned that Missouri's FRA program does not appear to meet federal requirements. Therefore, we are requesting information and supporting documentation to determine if the FRA is in compliance with all federal statutory and regulatory requirements for FRA tax amounts reported on the CMS-64 for the quarter ending December 31, 2022. Request for information and supporting documentation is attached to this email – please provide responses by close of business Friday, 3/10/23.

**Eric Powell, CPA** | Centers for Medicaid and CHIP Services | FMG/DFO-West Branch B | 312.886.0791

Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 3/27/2023 6:46:25 PM  
**To:** Vogel, Jeremy (HHS/OGC) (b)(6); Mannchen, Garrett (HHS/OGC) (b)(6)  
(b)(6)  
**Subject:** FW: FW: CMS FRA QE 12/31/2022 Inquiry  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; #2-FRA Payments to Hospitals 3(e).xlsx; #1 - CMS Qtrly FRA Update - Scott Cover Letter with Attachment.pdf; #3 - MPP.pdf; #4 - Richardson Ltr to Tsai 8-24-22.pdf; #5 - SFY 2022 B1-B2 Hospital Final.xlsx; #6 - Preliminary SFY 2023 B1-B2 Using Sched 23-3 to MHD 7-20-22.xlsx; #7 - Inpatient FMP Directed Payments\_111920 pp.pdf; #8 - MSC Health Plan MOU and Amendment.pdf

Additional recent documents (apologies if FMG has already shared)

**From:** Richardson, Todd <Todd.Richardson@dss.mo.gov>  
**Sent:** Tuesday, March 21, 2023 3:43 PM  
**To:** Powell, Eric (CMS/CMCS) <Eric.Powell@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>; Bray, Kimberlyn <Kimberlyn.R.Bray@dss.mo.gov>; Luebbering, Patrick <Patrick.Luebbering@dss.mo.gov>; Brite, Tony <Tony.Brite@dss.mo.gov>; Vitale, Desiree <Desiree.Vitale@dss.mo.gov>  
**Subject:** CMS FRA QE 12/31/2022 Inquiry  
**Importance:** High

Mr. Powell,

Please see the attached updated response in FRA Tax Questions QE 12-31-22 document and updated exhibit #2-FRA Payments to Hospitals 3(e) document related to your question from February 22, 2023. There are no changes to the other exhibits.

Thank you,

Todd Richardson  
Director  
MO HealthNet

Message

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**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Sent:** 1/12/2023 2:55:31 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <(b)(6)>  
(b)(6)  
**Subject:** RE: RE: resuming financing monthly calls

I think we should just say the current version is essentially the latest. The OGC comments were relatively light and we are rejecting a number of OL edits, but the team is still working on it.

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Thursday, January 12, 2023 9:46 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** FW: resuming financing monthly calls

What version of the CIB should we send them?

**From:** Arroyo, Anna R. EOP/OMB <(b)(6)>  
**Sent:** Thursday, January 12, 2023 9:36 AM  
**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Wolgast, Henry K. EOP/OMB <(b)(6)>  
**Subject:** RE: resuming financing monthly calls

Perfect, I'll send an updated appointment. On the CIB, if you have an updated draft you could share that would be great so we are looking at the most recent draft (if there have been changes). Thanks!

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Thursday, January 12, 2023 9:28 AM  
**To:** Arroyo, Anna R. EOP/OMB <Anna\_R.\_Arroyo@omb.eop.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Wolgast, Henry K. EOP/OMB <Henry.K.Wolgast@omb.eop.gov>  
**Subject:** RE: resuming financing monthly calls

Hi Anna –

Let's plan to do the UPL next Thursday (1/19) at the same time (10:30). If you have any questions on the CIB after you've had a chance to review, we can talk through those at that time as well.

Thanks, Amber

**From:** Arroyo, Anna R. EOP/OMB <(b)(6)>  
**Sent:** Thursday, January 12, 2023 9:19 AM  
**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Wolgast, Henry K. EOP/OMB <(b)(6)>  
**Subject:** RE: resuming financing monthly calls

One other thing, we can also make time to review the draft CIB this week and connect next Tuesday if that works on you end. Let us know.

**From:** Arroyo, Anna R. EOP/OMB  
**Sent:** Thursday, January 12, 2023 9:12 AM  
**To:** 'Maccarroll, Amber (CMS/CMCS)' <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Wolgast, Henry K. EOP/OMB <(b)(6)>  
**Subject:** RE: resuming financing monthly calls

Hi Amber—Henry and I prepared for the UPL deep dive conversation (and actually have not had a chance to review the CIB yet) so if the UPL folks aren't available today for the UPL convo perhaps we can move to next week at the same time? I just don't think it will be a super fruitful conversation on the CIB if we haven't reviewed. Let me know what you prefer, we are flexible. Thanks!

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Thursday, January 12, 2023 9:06 AM  
**To:** Arroyo, Anna R. EOP/OMB <(b)(6)>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Wolgast, Henry K. EOP/OMB <(b)(6)>  
**Subject:** RE: resuming financing monthly calls

Hi Anna –

For today's call, we are wondering if we could switch the topics and discuss either the draft CIB on provider taxes or the MFAR topic (slated for February below)?

Thanks, Amber

**From:** Arroyo, Anna R. EOP/OMB <(b)(6)>  
**Sent:** Wednesday, November 16, 2022 10:10 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Wolgast, Henry K. EOP/OMB <(b)(6)>  
**Subject:** resuming financing monthly calls

Hi Rory—I was wondering if we could resume our financing monthly call schedule, my apologies for being remiss in following up. Are you guys still available the first Thursday of the month at 10:30am? Below are the topics we previously discussed. Does this sound like a good plan? Thanks!

- December: FMR on SDPs
- January: UPL demonstrations deep dive
- February: Walk through graphs shared with us during MFAR review (about 11 exhibits)
- March: GAO-21-98, CMS Needs More Information on States' Financing and Payment Arrangements
- April: OIG report A-03-16-00202, Hospital Tax Program in Seven States

Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
**Sent:** 4/14/2023 1:08:52 PM  
**To:** Maccarroll, Amber (CMS/CMCS) (b)(6)  
**Subject:** TX Documents  
**Attachments:** Attachment D - HHSC Responses to CMS Questions 08202019.docx; Key LPPF Communication Timeline - 2018-2020.docx; Attachment A - LPPF Questions and Answers 10.16.docx; Attachment B - Greenberg\_Texas Financing Letter12 20 18.pdf; Attachment C - LPPF Hold Harmless Evidence.pdf

Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
**Sent:** 4/17/2023 4:35:18 PM (b)(6)  
**To:** Briskin, Perrie (CMS/CMCS) (b)(6)  
**CC:** Silanskis, Jeremy (CMS/CMCS) (b)(6); Maccarroll, Amber (CMS/CMCS) (b)(6); Dorsey, Jennifer (CMS/CMCS) (b)(6); Boston, Beverly (CMS/CMCS) (b)(6); Hebert, Krista (CMS/CMCS) (b)(6); Janu, Shanna (CMS/CMCS) (b)(6); Arnold, Charlie (CMS/CMCS) (b)(6)  
**Subject:** RE: RE: For CMCS Review: Missouri Medicaid Deferral Reactive  
**Attachments:** Talking Points for OA-MO Gov Call, 4-17-23.docx; Draft FRA Tax Letter - 4-11-23.docx

+ Charlie

Hi Perrie,

Please see attached the latest version of the letter and some updated talking points. The letter is currently with both DOJ and OGC for review. I do not have an exact review timeline, but might find out more today in a meeting this afternoon. Please let us know if you have questions.

Thanks,  
Rory

**From:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Sent:** Monday, April 17, 2023 11:05 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi – Dan has asked that I send the latest letter and TPs to Rachel and Jessica Schubel today as a FYSA.

I know the timeline for release is still TBD, but do we know **when we will be ready to send the attached to get IOS/EOP feedback on the text?** With the previous timeline, we were going to send to IOS/EOP this week but not sure where these are now – if they still need OGC feedback?

**From:** Briskin, Perrie (CMS/CMCS)  
**Sent:** Thursday, April 13, 2023 12:12 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Thank you, Rory. That all makes sense. We will wait to hear more from FMG.

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, April 13, 2023 10:25 AM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi all,

We met with OGC yesterday on the recent Texas litigation (that covers the same financing topic as in Missouri). OGC indicated that the DOJ attorney assigned to the TX case will need to review the MO letter before release. OGC said that DOJ has not yet assigned an attorney to the TX litigation. We raised with Dan yesterday afternoon and have all agreed that we will need to push back the MO letter release by at least a week.

It might make sense to wait to land on a date until we heard from OGC and DOJ on a feasible timeline. Does that make sense?

Thanks,  
Rory

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Sent:** Thursday, April 13, 2023 10:19 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi Beverly – Did FMG send up the TPs and Reactive to OCD?

Thank you!

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Sent:** Wednesday, April 12, 2023 2:08 PM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** Re: For CMCS Review: Missouri Medicaid Deferral Reactive

We'll want to share the updated letter with OC as well, for awareness, as they review the reactive. It helps to make sure any edits are appropriate.

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Date:** Wednesday, April 12, 2023 at 9:46 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>, Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>, Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>, Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>, Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Thank you! Sounds great.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, April 12, 2023 9:40 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Yes, Rory did share the letter with OGC yesterday evening and we are discussing now with the team, updates to TP and Reactive due today.

*Beverly*

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Sent:** Wednesday, April 12, 2023 9:38 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Is FMG still on track today to send OCD today the OA TPs and Reactive Statement?

Draft OA TPs/Reactive Statement	4/12/23	FMG provides OCD/OGC OA talking points and reactive statement for review
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, April 12, 2023 9:32 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Thank you

*Beverly*



**From:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Sent:** Wednesday, April 12, 2023 9:31 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

That is a good point. I think OC needs to see the reactive (so you send it to Jennifer, like you would with other comms materials).

For the rest of the package, I can handle sharing it around with OL/OA/HHS/EOP. I updated the action step to:

FMG sends reactive to OC, Perrie sends to OA/OL/HHS/EOP: Letter, TPs, Reactive	4/17/23 COB	
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**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, April 12, 2023 9:24 AM  
**To:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Good morning Perrie,

Yes, we have what we need and will make the edits provided by the OCD, and will forward the letter, TP and Reactive to OGC and will also connect with OL **One question on the action step for 4/17 below.** We do not normally forward documents to OC and OA. Who are the contacts and are we sharing as an FYI or are we to request review and edit?

FMG sends to OA/OL/OC and Perrie sends to HHS EOP: Letter, TPs, Reactive	4/17/23 COB	
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Please confirm,

Thank you

*Beverly*

**From:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Sent:** Tuesday, April 11, 2023 1:01 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi Beverly,

I updated the timeline in the SP link. Sorry about that.

It looks like Dan and AMC sent their comments in the letter. So does FMG have all it needs right now from OCD to finalize? Will this go to OGC next, along with TPs and reactive (see my edits in the timeline).

Thank you!

Best,  
Perrie

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, April 10, 2023 10:12 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Good morning Perrie,

Thanks for the detailed timeline for MO. We did already prepare a timeline that was **added to Dan's briefing book on 4/6 2:58pm (See SP link below)**. It looks like the OCD is reviewing since Anne Marie's comments have been added. It appears that we are mostly aligned with dates for the larger tasks I,e, contact OL/OGC/State/Governor but there are other tasks that may need aligning. **Can we have all OCD edits/comments in the documents in Dan's briefing book?** That would help us immensely. Also, please confirm for the 4/19 OA update whether Dan will provide a status to the Administrator and no formal paper is needed correct?

- **Link: FMG - Missouri FRA Tax - Draft Letter to Governor and Timeline**

Thank you

*Beverly*

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Sent:** Thursday, April 6, 2023 5:58 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Hebert, Krista (CMS/CMCS) <[krista.hebert@cms.hhs.gov](mailto:krista.hebert@cms.hhs.gov)>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi Beverly – I put in more detail into the timeline. I think my concern is needing time for OA/OC/OL/HHS/EOP review. Take a look at the below and see if this works for OGC

- Wed 4/12 COB – FMG sends to Dan's book: notice letter, OA TPs, timeline, and reactive
- Thurs 4/13 9AM – Dan's edits due
- Thurs 4/13 – FMG makes edits
- Fri 4/14 9AM – FMG sends to OGC for review: notice letter, OA TPs
- Fri 4/14 9AM – FMG sends to OC for review: reactive
- Mon 4/17 COB – OGC, OC comments due

- Tues 4/18 COB – FMG sends OA/OL/OC notice letter, OA TPs, timeline, reactive. Perrie sends to HHS/EOP also.
- Tues 4/18 – Rory reaches out to SMD and OA reaches out to Gov office to schedule calls for Thursday
- Wed 4/19 4PM – Dan briefs Administrator on CMCS Issues
- Wed 4/19 – Consider a call with OL
- Wed 4/19 COB – OA/OL/OC/HHS/EOP comments due
- Thurs 4/20 – Rory speaks with SMD, OA speaks with Gov office to review what is in the notice letter
- **Fri 4/21 12PM – Letter issued**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, April 4, 2023 9:42 PM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Perrie, we have a version of the Reactive that we are editing. I'll make the team aware of items needed by 4/12 and the timeline/actions leading up to release.

### **MO Notice Letter Planned Release Steps:**

- (1) Weds 4/12 by COB:** Draft OA TPs, notice letter, timeline & reactive statement to **Dan's book for his review**
- (2) Fri 4/14- Mon 4/17:** DFP will clear the OA TPs and notice letter with OGC and will provide any edits.
- (3) Tues 4/18 –** Connect with OL to share timeline, reactive/ discuss any outreach to members that might be needed
- (4) Tues 4/18:** Reach out to SMD (Rory/OCD) and Governor's office (OA) to schedule call for Thursday
- (5) Thurs 4/20:** Rory and the OCD will contact/call the MO SMD (Todd Richardson) OCD and OA will contact the MO Governor's office to signal the information the notice letter will include
- (6) Fri 4/21@ 12pm: Notice letter is Issued to the state.**

***Beverly***

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Sent:** Tuesday, April 4, 2023 9:22 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi Beverly – Picking MO thread back up now that we have a new letter and new date (4/21).

Please see reactive attached. Does this need to be updated at all? I read it and it actually looks like it can still stand even with the change in the letter we are sending.

For an updated timeline, I took a first pass at updating the below. Does this look right?

### **MO Notice Letter Planned Release Steps:**

**(1) Weds 4/12 by COB:** OA TPs, notice letter, timeline & reactive statement to **Dan's book for his review**

**(2) Fri 4/14- Mon 4/17:** DFP will clear the OA TPs and notice letter with OGC and will provide any edits.

**(3) Tues 4/18** – Connect with OL to share timeline, reactive/ discuss any outreach to members that might be needed

**(4) Tues 4/18:** Reach out to SMD (Rory/OCD) and Governor's office (OA) to schedule call for Thursday

**(5) Thurs 4/20:** Rory and the OCD will contact/call the MO SMD (Todd Richardson) OCD and OA will contact the MO Governor's office to signal the information the notice letter will include

**(6) Fri 4/21@ 12pm: Notice letter is Issued to the state.**

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

**Sent:** Thursday, March 23, 2023 6:53 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Subject:** Re: For CMCS Review: Missouri Medicaid Deferral Reactive

Thank you and thank you for your update on the reactive. I appreciate that context.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Date:** Thursday, March 23, 2023 at 2:56 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>, Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>, Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>, Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Please use the updated attached timeline instead .

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Thursday, March 23, 2023 2:45 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

+Perrie

Hi Jennifer,

See below our timeline of actions. I also want you to be aware that after review of the Reactive, we will need to make significant edits to strengthen CMS' position on the FRA tax as directed by Dan. We will provide updates by 12pm tomorrow if that's work on our end . Please let us know if you have questions.

### **MO Deferral Planned Release Steps:**

- (1) Weds 3/23 by COB:** OA TPs, deferral letter, timeline & reactive statement to **Dan's book for his review**
- (2) Fri 3/24- Mon 3/27:** DFP will clear the OA TPs and deferral letter with OGC and will provide any edits.
- (3) TBD** – Connect with OL to share timeline, reactive/ discuss any outreach to members that might be needed (I'm thinking this should likely be Tuesday? – but open to other thoughts)
- (4) Weds 3/29:** Reach out to SMD (Rory/OCD) and Governor's office (OA) to schedule call for Thursday
- (5) Tues 3/29:** Rory and the OCD will contact/call the MO SMD (Todd Richardson) OCD and OA will contact the MO Governor's office to signal that the deferral is coming
- (6) Weds 3/29:** to explain the reason for the deferral and that CMS is working with the state to obtain any additional documentation to support the claims
- (7) Thurs 3/30:** Rory/Dan call w/ SMD; OA/Dan call w/ Governor
- (8) Thurs 3/30:** OCD confirms that the Night Note went forward to OC in prep for a the 3/31 Grant award deferral letter being issued to the state
- (9) Fri 3/31@ 12pm: Deferral letter is Issued to the state.**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, March 23, 2023 2:22 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber

(CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

Thanks Jennifer, I will share with the team and will provide any edits/comments. Also, I am updating our timeline with all actions leading up to issuing the deferral and will provide that to you here shortly.

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>

**Sent:** Thursday, March 23, 2023 2:18 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>

**Subject:** RE: For CMCS Review: Missouri Medicaid Deferral Reactive

+ Rory & Jeremy

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

**Sent:** Thursday, March 23, 2023 1:28 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Subject:** FW: For CMCS Review: Missouri Medicaid Deferral Reactive

Hi Beverly,

Attached is the draft from OC on the Missouri disallowance. You'll see they used a lot of language from the CIB messaging, which is on purpose so that it's clear this isn't just Missouri.

Please let us know if you have edits.

Thank you,  
Jennifer

Daniel E. Trucil, MA, MPH (he / him / his) | U.S. Department of Health & Human Services | Centers for Medicare & Medicaid Services  
26 Federal Plaza | New York, NY 10278 | Cell: (b)(6) | Email: [daniel.trucil@cms.hhs.gov](mailto:daniel.trucil@cms.hhs.gov)

Message

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 1/12/2023 3:30:09 PM  
**To:** Arnold, Charlie (CMS/CMCS); (b)(6)  
(b)(6)  
**CC:** Maccarroll, Amber (CMS/CMCS); (b)(6)  
(b)(6); Silanskis, Jeremy D.  
(b)(6)  
(b)(6)

**Subject:** RE: RE: North Carolina  
**Attachments:** Questions on North Carolina Hospital Tax Statistical Test and Hold Harmless, rev.docx

Hi, Charlie. Please see attached some suggested revisions. If the team is good with these, we should send to NC via DMCP. We gave Dan a heads up yesterday that we are about to send these to the state.

Thanks,  
Rory

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Thursday, January 12, 2023 8:29 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** FW: North Carolina  
**Importance:** High

Good morning Rory,

I want to make sure you saw this that was sent yesterday. We let DMCP know that we will send our questions to them today, as we discussed at FMG Clearance on yesterday.

Please let me know if you need anything else from us on this.

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, January 11, 2023 2:02 PM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard

(CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>

**Subject:** RE: North Carolina

**Importance:** High

Dear Rory,

In accordance with your feedback today at FMG internal clearance please see attached for the revised questions for North Carolina. Please let us know if we can send these to DMCP or if they need to be changed. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Wednesday, January 11, 2023 9:39 AM

**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Cc:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>

**Subject:** RE: North Carolina

Dear Rory,

In accordance with your instructions below we have revised the hold harmless questions to be more like what we sent to Nevada. We replaced the state's name. Other than that the letter is exactly the same. Please let us know if we can send both documents to North Carolina. In addition, please let us know if we need to tweak or change the questions in any way. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)



Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 4:46 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Subject:** FW: North Carolina

FYI...

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 4:05 PM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Charlie,

Let's discuss at the DFO/DFP Touch base tomorrow. Although we have very limited verbal information from the state expressing concerns about possible redistribution arrangements, I am concerned that the limited hold harmless questions here could be viewed as inconsistent with what we shared with Nevada (see attached – though notably, Nevada requested more detail on what assurances we would want).

Thanks,  
Rory

**From:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 3:36 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Subject:** FW: North Carolina  
**Importance:** High

Hi Rory,

We received the below email from DMCP. They are requesting our questions for NC by 1/20/2023 or the will recommend the approval of the SDP. We are not sure how to respond. We let them know that, because of a possible hold-harmless issue, you are reviewing the questions.

Have you had a chance to review the questions? How should we respond to DMCP?

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 8:12 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Giles, John (CMS/CMCS) <[John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)>; Gibson, Alexis (CMS/CMCS) <[alexis.gibson@cms.hhs.gov](mailto:alexis.gibson@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan and FMG colleagues,

Thank you for the update. As noted today, we are concerned with the length of time that this review has been on hold. We received the preprint in April 2022 and have been ready to approve this action pending this outstanding concern on the provider tax for several months. We appreciate that financing issues take time to resolve, but no questions have been issued to the state on the provider tax in months.

We appreciate that everyone is juggling several priorities, including NPRMs as well as ongoing work. However, we feel that continuing to hold this review in this manner is problematic.

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,  
Laura

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:27 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS)

<[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Lovie,

North Carolina was brought up today during a meeting with Rory. He said he would take a look at the questions and get back to us soon. We just wanted to keep you updated. Thanks.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, January 5, 2023 11:49 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Thank you Lovie. We are waiting on clearance to send the questions from Rory. I hope to bring this up with Charlie today at our meeting. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, January 5, 2023 10:39 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Anna and Jonathan,

Happy New Year! As a follow up to the emails below, can you provide a status update on FMG's question sets for NC. The state has requested updates regarding the questions since November 2022. Can you assist us with getting the questions cleared? We'd like to respond to the state and send any questions from FMG this week if possible.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 12:05 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I can confirm that the issue was brought up at the meeting with Rory yesterday. Rory stated that he would take a look at the questions and loop back with us after he had a chance to review them. I will be sure to keep you updated as more information becomes available. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Thursday, December 15, 2022 10:58 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hello Lovie,

I believe there was supposed to be a meeting with Rory yesterday where we had planned to ask if Rory had taken a look at the questions for North Carolina. I am not sure if we brought that up at the meeting. Let me check and get back with you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Thursday, December 15, 2022 10:03 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan,

I'm following up on the email below. Have you received feedback from Rory regarding the North Carolina question sets? The state is requesting a status update.

Thank you,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Tuesday, December 13, 2022 1:45 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan and Stuart,

North Carolina is requesting a status update (please see attached email). During the FMG meeting yesterday and the email below you indicated you're waiting for feedback from Rory on the question sets. We'd like to respond to the state and send any questions from FMG this week if possible. We look forward to your update on next steps.

Thanks,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 12:04 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 11:50 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Subject:** RE: North Carolina

Lovie,

Yes. We have questions about the tax waiver submission itself as well as about our hold harmless concerns. Similar to how we handled the Louisiana IP/OP hospital tax, our plan is to ask the questions related to the tax waiver submission itself to the state through the tax waiver submission process and our questions concerning possible hold harmless arrangements through the state-directed payment financing review process. On his request, we have sent both sets of

questions to Rory and are waiting to hear back from him with his feedback before sending the questions to the state. Please let us know if we can be of any further assistance at this time. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 10:18 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan,

Happy Monday! North Carolina is requesting a status update regarding their tax waiver submission (please see attachment). Does FMG have follow questions for the state? I'll add this topic the DMCP/FMG meeting agenda for tomorrow.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, November 1, 2022 1:39 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** FW: North Carolina

Dear all,

I started to review North Carolina's IP hospital services and OP hospital services health care-related taxes. I can already tell this one is going to require a lot of work before it gets to something approaching a tax for which we could recommend approval. It's certainly not the most straight forward or easily understandable submission we have ever

received. It's been a decade since the state has come in to us with a tax waiver submission and it shows. I don't think someone has worked on this data in a long time. In general, the more recent a tax waiver approval is, the better shape it tends to be. In an ideal world, states would go in every so often to make sure the data is correct, clean things up, etc. We had a section of MFAR that had an expiration date of three years for tax waivers that I think would have partially addressed this issue. Please see attached for questions and the submission from the State. Please also see attached for the tax waiver approval from 2011. Also, it would be good to hear more detail from Rory about what he knows specifically about the pooling and redistribution mechanism that we believe may be attached to this tax and the extant hold harmless concerns. I am copying DMCP for awareness. I will also copy when we send questions to the state.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Friday, October 7, 2022 2:35 PM

**To:** [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov); [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)

**Cc:** Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** North Carolina

Good afternoon Ms. Staton,

My name is Jonathan Endelman and I am a member of the tax team located in the Financial Management Group (FMG) at CMS. We are responsible for reviewing all health care-related tax waivers of the broad-based and uniformity requirements. We are acknowledging receipt of the State's submission of 10/6/2022 requesting a waiver of the broad-based and uniformity requirements for its inpatient and outpatient hospital services taxes. We will be in touch in case we have any questions or concerns over the course of our review. In the future, please address all tax waivers to:

Mr. Rory Howe, Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
U.S. Department of Health & Human Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850

Thank you.

Best,



Jonathan

Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 4/17/2023 7:18:31 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) (b)(6)  
(b)(6) } Arnold, Charlie  
(CMS/CMCS) (b)(6)  
(b)(6)  
**Subject:** RE: RE: Update on New Texas Case

Hi, Jonathan. Are you available at 4?

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Sent:** Monday, April 17, 2023 3:00 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Subject:** RE: Update on New Texas Case

Rory,

Could you give me a call when you have a chance.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, April 17, 2023 1:38 PM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** FW: Update on New Texas Case

**From:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Sent:** Monday, April 17, 2023 1:05 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC)

**Subject:** RE: Update on New Texas Case

Rory,

We look forward to talking to everyone at 2 p.m. about the new Texas hold harmless litigation. On Friday, Texas filed a motion for preliminary injunction (see attached), seeking to enjoin CMS from enforcing the February 17<sup>th</sup> CIB or relying on it during the pendency of the litigation, including in connection with ongoing or future audits. During today's call, we were hoping to discuss the following issues:

1. **Origins of the CIB.** We can expect that DOJ will soon be asking us to put together a sort-of "rulemaking record" for the CIB. [REDACTED] (b)(6)  
[REDACTED] (b)(5) Is there is documentation of these state requests? Are there other documents considered or relied upon in developing the CIB?
2. **Kristin Fan's Exchange with Barbary Eyman.** Both the complaint and PI motion claim that a 2019 email exchange between Kristin and Barbara Eyman suggests that CMS does not have statutory authority to address private hold harmless arrangements (see attached Ex. C to the motion). We'd like to discuss the context around this exchange—how it arose and whether Texas is accurately describing it.

3. **Response to James Bickford (DOJ).** James asked for CMS's [REDACTED] (b)(5)  
[REDACTED] (b)(5)  
[REDACTED] (b)(5)

(b)(5)

(b)(5)

During the call, we'd like to get a better understanding of CMS's view of the statute and its application here and make sure we understand how CMS thinks these payments are/may be flowing. For example, we'd like to confirm that the state (and not a unit of non-state government) is the taxing entity.

Talk to you soon. Thanks.

Matt

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**From:** Campbell, Matthew (HHS/OGC)  
**Sent:** Friday, April 14, 2023 3:46 PM  
**To:** Howe, Rory (CMS/CMCS) <[rory.howe@cms.hhs.gov](mailto:rory.howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[amber.maccarroll@cms.hhs.gov](mailto:amber.maccarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[jeremy.silanskis@cms.hhs.gov](mailto:jeremy.silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[kristin.fan@cms.hhs.gov](mailto:kristin.fan@cms.hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>; Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Subject:** RE: Update on New Texas Case

Rory,

We wanted to let you know that we just received word from James Bickford from DOJ that Texas expects to file the preliminary injunction today or Monday, and that Texas has agreed to give us 28 days to respond. We'll forward you a copy of the PI motion as soon as we receive it.

In the meantime, would you have any time on Monday to help us understand the LPPFs and the payment flows at issue in Texas and Missouri? We can be free any time except between 10-10:30 Monday. Please let us know. Thanks.

Matt

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**From:** Campbell, Matthew (HHS/OGC)  
**Sent:** Thursday, April 13, 2023 8:35 PM  
**To:** Howe, Rory (CMS/CMCS) <[rory.howe@cms.hhs.gov](mailto:rory.howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[amber.maccarroll@cms.hhs.gov](mailto:amber.maccarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[jeremy.silanskis@cms.hhs.gov](mailto:jeremy.silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[kristin.fan@cms.hhs.gov](mailto:kristin.fan@cms.hhs.gov)>  
**Cc:** Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>; Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Subject:** Update on New Texas Case

All,

It was nice meeting everyone yesterday. We wanted to update you on the new Texas litigation. James Bickford from DOJ is taking the lead on the case. Apparently, Texas reached out to DOJ to let them know they plan to move for a preliminary injunction—probably tomorrow. So this is likely to move quickly, and we will probably have more updates tomorrow.

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Matt Campbell

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(b)(6)  
**Sent:** 4/17/2023 5:38:17 PM  
**To:** Arnold, Charlie (CMS/CMCS) (b)(6)  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS) (b)(6)  
(b)(6)  
**Subject:** FW: FW: Update on New Texas Case  
**Attachments:** 2023-04-14 Ex. A Texas PI Motion.pdf; 2023-04-14 Ex. B, Grady Declaration.pdf; 2023-04-14 Ex. C K. Fan Email.pdf;  
2023-04-14 Ex. D to PI Motion, D. Tsai Letter.pdf; 2023-04-14 Ex. E to PI Motion, HSSC Comments to Rulemaking.pdf;  
2023-04-14 Ex. F to PI Motion, Matthew Odom Letter.pdf; 2023-04-14 Text of Proposed Order for PI Motion.pdf

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**Cc:** Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>; Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>  
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**Sent:** 4/17/2023 7:21:48 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <(b)(6)>  
(b)(6) Arnold, Charlie  
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Jonathan Endelman, PhD  
Social Science Research Analyst  
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Can you call me now for 5: (b)(6)

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I am supposed to have the health care-related tax question session at one. I present on one health care-related tax topic every two weeks for training and discussion. I could do 11 to 1 or 1 to 2. It shouldn't take more than five minutes. I am suppose to have a check in with Charlie tomorrow morning. I can tell her and she can tell you later.

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(b)(5)

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(b)(5)

(b)(5)

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(b)(6) Maccarroll, Amber  
(b)(6) Miller, Courtney  
(b)(6) Deboy, Alissa  
(b)(6) Giles, John (CMS/CMCS)

**CC:** Costello, Anne Marie (CMS/CMCS) <(b)(6)>  
(b)(6) Vitolo, Sara  
(b)(6) Briskin, Perrie  
(b)(6) Hebert, Krista  
(b)(6)

**Subject:** Re: Re: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"

Thanks for sharing, Dan. We will share with OGC/DOJ and see if they have any recommendations about a possible response given the active litigation.

**From:** Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Sent:** Thursday, April 20, 2023 6:30:51 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Deboy, Alissa (CMS/CMCS) <alissa.deboy1@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>  
**Cc:** Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>  
**Subject:** FW: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"

FYI

**From:** Coney, Lillie <Lillie.Coney@mail.house.gov>  
**Sent:** Thursday, April 20, 2023 5:48 PM  
**To:** 'secretary@hhs.gov' <secretary@hhs.gov>; Mccluskie, Sean (HHS/IOS) <Sean.Mccluskie@hhs.gov>; Ramirez, Angela (HHS/IOS) <Angela.Ramirez@hhs.gov>; Brooks-LaSure, Chiquita (CMS/OA) <Chiquita.Brooks-LaSure@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Cc:** Coney, Lillie <Lillie.Coney@mail.house.gov>; Arceo, Amy <Amy.Arceo@mail.house.gov>  
**Subject:** Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Importance:** High

April 19, 2023

The Honorable Xavier Becerra  
Secretary, U.S. Department of Health & Human  
Services  
200 Independence Avenue, S.W.  
Washington, DC 20201

The Honorable Chiquita Brooks-LaSure  
Administrator  
Centers for Medicare & Medicaid Services  
Department of Health and Human Services  
Hubert H. Humphrey Building  
200 Independence Avenue, SW  
Washington, DC 2021

The Honorable Daniel Tsai  
The Deputy Administrator and Director  
Center for Medicaid and CHIP Services  
Centers for Medicare and Medicaid Services  
U.S. Department of Health and Human  
Services  
200 Independence Avenue, SW  
Washington, DC 20201

Dear Secretary Becerra, Administrator Brooks-LaSure, and Deputy Administrator and Director Tsai:

As members of the Texas Congressional Delegation, we have worked with President Biden and with you to improve access to care for all Americans, regardless of income or need. We applaud the Department of Health and Human Services (“HHS”) for its dedication to sustaining and strengthening the health care safety net. The Administration’s investment in the Medicaid program is invaluable, particularly as we transition out of a global public health emergency. We share the Administration’s commitment to supporting our most vulnerable communities and stand ready to assist with your agency’s laudable efforts.

However, while we closely align with your mission, we are deeply concerned by the Informational Bulletin (the “Bulletin”) entitled “Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments”, which was released by the Centers for Medicare & Medicaid Services (“CMS”) on February 17, 2023. The Bulletin echoes many of the themes of the Medicaid Fiscal Accountability Regulation (“MFAR”) proposed in 2019. The Bulletin specifically revives the agency’s attempts to assert its jurisdiction over wholly private arrangements between hospitals, lacking any state involvement.

As you may recall, the MFAR proposed rule received such strong bipartisan opposition that President Trump’s Administration initiated its withdrawal. President Biden also noted his opposition to MFAR as part of his campaign platform, followed by HHS taking quick action to withdraw the proposed rule in January 2021. Like President Biden, we recognized the existential threat the proposed policies posed to our communities’ hospitals and the Medicaid beneficiaries they serve, prompting us to introduce bipartisan legislation that would have halted any implementation of the MFAR proposed rule.

It is clear, however, that some within CMS continue to push the MFAR agenda despite its withdrawal and the agency lacking the authority to set forth such provider tax policies. In fact, the Office of Inspector General (“OIG”) previously opined that there are no regulations to preclude this type of arrangement. Moreover, when CMS raised this issue last year in federal court, a federal judge in Texas reasoned that CMS’s legal position was not at all in line with the Medicaid statute. In short, the Bulletin

is a significant and inappropriate shift in policy by CMS that is inconsistent with current law and the agency's own history of enforcement action.

A policy shift of this significance threatens not only the most vulnerable citizens of our home state, but Medicaid beneficiaries across the country. We question what good this policy shift will have for the health care safety net and how it will ensure equitable access to care for patients. In the nearly four years since CMS first announced its MFAR proposal, not a single time has CMS staff been able to quantify the impact or assure us that this policy will not disrupt equitable access to care.

Moreover, we wish to emphasize that the local provider taxes under attack serve a critical purpose: they provide an avenue for hospitals that have historically struggled to gain access to much-needed supplemental Medicaid payments. This path is a lifeline for hospitals along the southern border and in the 89 Texas counties where non-governmental hospitals are the primary providers for Medicaid patients—areas where Medicaid beneficiaries already have limited access to care. Absent the local financing mechanism, these hospitals, and the patients they serve once again face disenfranchisement.

For these reasons, we ask CMS to withdraw the Bulletin and refrain from seeking to enforce it until the agency can determine the impact it will have on the providers serving our Medicaid beneficiaries. Unless we understand how this policy enhances, rather than reduces equitable access to care, we will continue in our efforts to oppose the agency's policies.

Thank you for your attention to this very important matter.

Very Truly Yours

Sheila Jackson Lee  
Member of Congress

Colin Allred  
Member of Congress

Joaquin Castro  
Member of Congress

Jasmine Crockett  
Member of Congress

Henry Cuellar  
Member of Congress

Marc A. Veasey  
Member of Congress

Vincent Gonzalez  
Member of Congress

Regards,  
Lillie Coney  
Chief of Staff  
Congresswoman Sheila Jackson Lee (TX-18)  
2426 Rayburn HOB  
Washington, DC 20515  
(202) 225-3816  
(202) 870-6429  
Lillie.Coney@mail.house.gov



Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 4/21/2023 2:39:29 PM  
**To:** Kirchgraber, Kate (CMS/OL) (b)(6)  
(b)(6)  
**Subject:** RE: RE: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"

Thanks, Kate!

**From:** Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>  
**Sent:** Friday, April 21, 2023 9:20 AM  
**To:** Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** FW: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Importance:** High

Assuming you already go this from Dan, but just making sure you have it.

**From:** Dervan, Elizabeth (CMS/OL) <elizabeth.dervan@cms.hhs.gov>  
**Sent:** Thursday, April 20, 2023 6:41 PM  
**To:** Hunter, Ian (CMS/OL) <Ian.Hunter@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Lewis, Carissa (CMS/OL) <Carissa.Lewis@cms.hhs.gov>  
**Subject:** FW: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Importance:** High

FYI

**From:** Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Sent:** Thursday, April 20, 2023 6:30 PM  
**To:** Dervan, Elizabeth (CMS/OL) <elizabeth.dervan@cms.hhs.gov>; CBL (she/her), Administrator (CMS/OA) <CBL@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>  
**Subject:** FW: Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments"  
**Importance:** High

**From:** Coney, Lillie <Lillie.Coney@mail.house.gov>  
**Sent:** Thursday, April 20, 2023 5:48 PM  
**To:** 'secretary@hhs.gov' <secretary@hhs.gov>; Mccluskie, Sean (HHS/IOS) <Sean.Mccluskie@hhs.gov>; Ramirez, Angela (HHS/IOS) <Angela.Ramirez@hhs.gov>; Brooks-LaSure, Chiquita (CMS/OA) <Chiquita.Brooks-LaSure@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>  
**Cc:** Coney, Lillie <Lillie.Coney@mail.house.gov>; Arceo, Amy <Amy.Arceo@mail.house.gov>  
**Subject:** Texas Congressional Delegation Letter on the CMS Informational Bulletin (the "Bulletin") entitled "Health Care-

**Importance:** High

April 19, 2023

The Honorable Xavier Becerra  
Secretary, U.S. Department of Health & Human  
Services  
200 Independence Avenue, S.W.  
Washington, DC 20201

The Honorable Chiquita Brooks-LaSure  
Administrator  
Centers for Medicare & Medicaid Services  
Department of Health and Human Services  
Hubert H. Humphrey Building  
200 Independence Avenue, SW  
Washington, DC 2021

The Honorable Daniel Tsai  
The Deputy Administrator and Director  
Center for Medicaid and CHIP Services  
Centers for Medicare and Medicaid Services  
U.S. Department of Health and Human Services  
200 Independence Avenue, SW  
Washington, DC 20201

Dear Secretary Becerra, Administrator Brooks-LaSure, and Deputy Administrator and Director Tsai:

As members of the Texas Congressional Delegation, we have worked with President Biden and with you to improve access to care for all Americans, regardless of income or need. We applaud the Department of Health and Human Services ("HHS") for its dedication to sustaining and strengthening the health care safety net. The Administration's investment in the Medicaid program is invaluable, particularly as we transition out of a global public health emergency. We share the Administration's commitment to supporting our most vulnerable communities and stand ready to assist with your agency's laudable efforts.

However, while we closely align with your mission, we are deeply concerned by the Informational Bulletin (the "Bulletin") entitled "Health Care-Related Taxes and Hold Harmless Arrangements Involving the Redistribution of Medicaid Payments", which was released by the Centers for Medicare & Medicaid Services ("CMS") on February 17, 2023. The Bulletin echoes many of the themes of the Medicaid Fiscal Accountability Regulation ("MFAR") proposed in 2019. The Bulletin specifically revives the agency's attempts to assert its jurisdiction over wholly private arrangements between hospitals, lacking any state involvement.

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It is clear, however, that some within CMS continue to push the MFAR agenda despite its withdrawal and the agency lacking the authority to set forth such provider tax policies. In fact, the Office of Inspector General ("OIG") previously opined that there are no regulations to preclude this type of arrangement. Moreover, when CMS raised this issue last year in federal court, a federal judge in Texas reasoned that CMS's legal position was not at all in line with the Medicaid statute. In short, the Bulletin

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For these reasons, we ask CMS to withdraw the Bulletin and refrain from seeking to enforce it until the agency can determine the impact it will have on the providers serving our Medicaid beneficiaries. Unless we understand how this policy enhances, rather than reduces equitable access to care, we will continue in our efforts to oppose the agency's policies.

Thank you for your attention to this very important matter.

Very Truly Yours

Sheila Jackson Lee  
Member of Congress

Colin Allred  
Member of Congress

Joaquin Castro  
Member of Congress

Jasmine Crockett  
Member of Congress

Henry Cuellar  
Member of Congress

Marc A. Veasey  
Member of Congress

Vincent Gonzalez  
Member of Congress

Regards,  
Lillie Coney  
Chief of Staff  
Congresswoman Sheila Jackson Lee (TX-18)  
2426 Rayburn HOB  
Washington, DC 20515  
(202) 225-3816  
(202) 870-6429  
Lillie.Coney@mail.house.gov





Message

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**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 4/21/2023 3:00:58 PM  
**To:** Bowdoin, Jennifer (CMS/CMCS); (b)(6)  
(b)(6)  
**Subject:** Maine Background

Maine imposes a Service Provider Tax that include revenues related to Private Non-Medical Institution (PNMI) services. The state has asserted that its tax is not health-care related, and therefore, not subject to the federal tax requirements in section 1903(w) of the Social Security Act (the Act). However, Maine's selective incorporation of health care items with heavy Medicaid business renders the tax health care-related based on section 1903(w)(3)(A)(ii) of the Act, 42 CFR § 433.55(c), and a 2014 letter CMS issued to State Health Officials (the 2014 SHO letter).

Over the past five years, CMS articulated its concerns about Maine's Service Provider Tax through numerous verbal and written communications. In 2019, CMS informed the state that it intended to initiate deferrals or disallowances in 2020 if the state did not bring its tax into compliance. In 2020, CMS began deferring FFP to initiate compliance enforcement. To date, CMS has issued deferrals totaling \$28,507,491 in Federal Financial Participation (FFP) covering the period July 1, 2020 through March 31, 2022.

Recently, the state has indicated to CMS that it is working with its legislature to end its service provider tax, and the supplemental payments funded by the tax, effective either July 1, 2024 or July 1, 2025. While Maine ultimately intends to reform its rate methodologies to affected providers using alternate funding sources, Maine has raised concern that this may not occur for a few years. In the interim, Maine has expressed a desire for the earlier sunset effective date, but wants to ensure compliance with MOE provisions included in section 9817 of ARP.

Message

**From:** Howe, Rory (CMS/CMCS) <(b)(6)>  
**Sent:** 4/24/2023 2:55:22 PM  
**To:** Boston, Beverly (CMS/CMCS) <(b)(6)>; adams, lia (CMS/CMCS) <(b)(6)>; Maccarroll, Amber (CMS/CMCS) <(b)(6)>; Silanskis, Jeremy (CMS/CMCS) <(b)(6)>  
**Subject:** RE: RE: New SWIFT control: Jackson Lee SPS00504038

Thanks, Beverly. Lia, would you mind connecting with DFP and asking that they contact OGC to obtain their preferred/recommended approach on the response?

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Monday, April 24, 2023 10:41 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** RE: New SWIFT control: Jackson Lee SPS00504038

Alternatively and as done in the past for litigations, OGC can connect with OSORA and ask that the response be put on hold pending litigation which is the approach taken with the TX LPPF letters.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Monday, April 24, 2023 10:11 AM  
**To:** adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Cc:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Subject:** RE: New SWIFT control: Jackson Lee SPS00504038

Please share with DRP and ask them to connect with OGC and flag the response deadline. We may need to request a response extension <(b)(5)>

<(b)(5)> If we can't get an extension, DFP should just develop a very high-level "thank you" response to meet the deadline and <(b)(5)>  
<(b)(5)>

**From:** adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Sent:** Monday, April 24, 2023 9:50 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Cc:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Subject:** RE: New SWIFT control: Jackson Lee SPS00504038

Checking in on whether I should share with DFP to begin drafting a response or whether I should check-in with OSG given the litigation.

~ lia

**From:** adams, lia (CMS/CMCS)  
**Sent:** Friday, April 21, 2023 1:47 PM  
**To:** Howe, Rory (CMS/CMCS) ([Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy D. (CMS/CMCS) ([Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>  
**Cc:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** FW: New SWIFT control: Jackson Lee SPS00504038

Hi Rory, Amber, Jeremy,

Attached is an incoming correspondence from Congress members regarding the health care-related taxes CIB that has been controlled to FMG for the Administrator's signature. Given the litigation, I wanted to flag for you and see whether we need to take precautions in responding.

Thanks,  
Lia

**From:** Smith, Toya (CMS/CMCS) <[Toya.Smith@cms.hhs.gov](mailto:Toya.Smith@cms.hhs.gov)>  
**Sent:** Friday, April 21, 2023 1:24 PM  
**To:** adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; CMS CMSO-Correspondence <[CMSO\\_Correspondence@cms.hhs.gov](mailto:CMSO_Correspondence@cms.hhs.gov)>; Kassel, Adeena (CMS/CMCS) <[Adeena.Kassel@CMS.hhs.gov](mailto:Adeena.Kassel@CMS.hhs.gov)>; Randle, Ronetta (CMS/CMCS) <[Ronetta.Randle@cms.hhs.gov](mailto:Ronetta.Randle@cms.hhs.gov)>; Taylor, Kenneth (CMS/CMCS) <[Kenneth.Taylor@cms.hhs.gov](mailto:Kenneth.Taylor@cms.hhs.gov)>  
**Subject:** New SWIFT control: Jackson Lee SPS00504038

The attached has been assigned to FMG for Administrator signature. Response due 4/28.  
When submitting the response to OSG for clearance, please include the names of the author and the clearing official. This information is required for clearance.

Please note: This control was created by the Office of the Secretary, therefore, timetables are non-negotiable and a response is required.

*Toya R. Smith (she/her)*  
Division of Operations & Executive Support/Operations Services Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
410-786-3245  
[toya.smith@cms.hhs.gov](mailto:toya.smith@cms.hhs.gov)

Message

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**From:** Howe, Rory (CMS/CMCS) (b)(5)  
**Sent:** 1/12/2023 4:46:58 PM (b)(5)  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) (b)(5)  
**Subject:** RE: RE: North Carolina

Thanks, Jonathan.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>  
**Sent:** Thursday, January 12, 2023 11:12 AM  
**To:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Cc:** Giles, John (CMS/CMCS) <John.Giles1@cms.hhs.gov>; Gibson, Alexis (CMS/CMCS) <alexis.gibson@cms.hhs.gov>  
**Subject:** RE: North Carolina

Dear Laura,

Please see attached for FMG's questions. We have been working with Cecelia Williams [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov) and Betty J Staton [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov) at the State for the tax waiver, so might be beneficial to include them on the email as well when sending.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Tuesday, January 10, 2023 8:19 AM  
**To:** Snyder, Laura (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

**Cc:** Giles, John (CMS/CMCS) <[John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)>; Gibson, Alexis (CMS/CMCS) <[alexis.gibson@cms.hhs.gov](mailto:alexis.gibson@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Thank you Laura. We look forward to working with you to resolve this issue.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 8:12 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Giles, John (CMS/CMCS) <[John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)>; Gibson, Alexis (CMS/CMCS) <[alexis.gibson@cms.hhs.gov](mailto:alexis.gibson@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan and FMG colleagues,

Thank you for the update. As noted today, we are concerned with the length of time that this review has been on hold. We received the preprint in April 2022 and have been ready to approve this action pending this outstanding concern on the provider tax for several months. We appreciate that financing issues take time to resolve, but no questions have been issued to the state on the provider tax in months.

We appreciate that everyone is juggling several priorities, including NPRMs as well as ongoing work. However, we feel that continuing to hold this review in this manner is problematic.

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,  
Laura

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:27 PM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Lovie,

North Carolina was brought up today during a meeting with Rory. He said he would take a look at the questions and get back to us soon. We just wanted to keep you updated. Thanks.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, January 5, 2023 11:49 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Thank you Lovie. We are waiting on clearance to send the questions from Rory. I hope to bring this up with Charlie today at our meeting. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738

[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Thursday, January 5, 2023 10:39 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Anna and Jonathan,

Happy New Year! As a follow up to the emails below, can you provide a status update on FMG's question sets for NC. The state has requested updates regarding the questions since November 2022. Can you assist us with getting the questions cleared? We'd like to respond to the state and send any questions from FMG this week if possible.

Thanks,

Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Thursday, December 15, 2022 12:05 PM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hello Lovie,

I can confirm that the issue was brought up at the meeting with Rory yesterday. Rory stated that he would take a look at the questions and loop back with us after he had a chance to review them. I will be sure to keep you updated as more information becomes available. Thank you.

Best,

Jonathan

Jonathan Endelman

Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)

Center for Medicaid and CHIP Services (CMCS)

Financial Management Group (FMG)

Division of Financial Policy (DFP)

410.786.4738

[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)

7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Thursday, December 15, 2022 10:58 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hello Lovie,

I believe there was supposed to be a meeting with Rory yesterday where we had planned to ask if Rory had taken a look at the questions for North Carolina. I am not sure if we brought that up at the meeting. Let me check and get back with you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Thursday, December 15, 2022 10:03 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan,

I'm following up on the email below. Have you received feedback from Rory regarding the North Carolina question sets? The state is requesting a status update.



Thank you,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Tuesday, December 13, 2022 1:45 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan and Stuart,

North Carolina is requesting a status update (please see attached email). During the FMG meeting yesterday and the email below you indicated you're waiting for feedback from Rory on the question sets. We'd like to respond to the state and send any questions from FMG this week if possible. We look forward to your update on next steps.

Thanks,  
Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Monday, November 28, 2022 12:04 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Monday, November 28, 2022 11:50 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Lovie,

Yes. We have questions about the tax waiver submission itself as well as about our hold harmless concerns. Similar to how we handled the Louisiana IP/OP hospital tax, our plan is to ask the questions related to the tax waiver submission

itself to the state through the tax waiver submission process and our questions concerning possible hold harmless arrangements through the state-directed payment financing review process. On his request, we have sent both sets of questions to Rory and are waiting to hear back from him with his feedback before sending the questions to the state. Please let us know if we can be of any further assistance at this time. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Monday, November 28, 2022 10:18 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan,

Happy Monday! North Carolina is requesting a status update regarding their tax waiver submission (please see attachment). Does FMG have follow questions for the state? I'll add this topic the DMCP/FMG meeting agenda for tomorrow.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, November 1, 2022 1:39 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Subject:** FW: North Carolina

Dear all,

I started to review North Carolina's IP hospital services and OP hospital services health care-related taxes. I can already tell this one is going to require a lot of work before it gets to something approaching a tax for which we could recommend approval. It's certainly not the most straight forward or easily understandable submission we have ever received. It's been a decade since the state has come in to us with a tax waiver submission and it shows. I don't think someone has worked on this data in a long time. In general, the more recent a tax waiver approval is, the better shape it tends to be. In an ideal world, states would go in every so often to make sure the data is correct, clean things up, etc. We had a section of MFAR that had an expiration date of three years for tax waivers that I think would have partially addressed this issue. Please see attached for questions and the submission from the State. Please also see attached for the tax waiver approval from 2011. Also, it would be good to hear more detail from Rory about what he knows specifically about the pooling and redistribution mechanism that we believe may be attached to this tax and the extant hold harmless concerns. I am copying DMCP for awareness. I will also copy when we send questions to the state.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Friday, October 7, 2022 2:35 PM  
**To:** [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov); [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)  
**Cc:** Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Subject:** North Carolina

Good afternoon Ms. Staton,

My name is Jonathan Endelman and I am a member of the tax team located in the Financial Management Group (FMG) at CMS. We are responsible for reviewing all health care-related tax waivers of the broad-based and uniformity requirements. We are acknowledging receipt of the State's submission of 10/6/2022 requesting a waiver of the broad-based and uniformity requirements for its inpatient and outpatient hospital services taxes. We will be in touch in case we have any questions or concerns over the course of our review. In the future, please address all tax waivers to:

Mr. Rory Howe, Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
U.S. Department of Health & Human Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850

Thank you.

Best,

Jonathan

Message

**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 4/26/2023 3:47:12 PM  
**To:** Howe, Rory (CMS/CMCS); (Rory.Howe@cms.hhs.gov) [Rory.Howe@cms.hhs.gov]  
**Subject:** FW: FW: Request for assistance regarding Missouri HealthNet managed care rates for state fiscal year 2019  
**Attachments:** Decision of the Administrator Review of PRRB Decision Number 2009-D42.pdf; Provider Reimbursement Review Board Decision 2009 D-42.pdf

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, May 20, 2019 4:57 PM  
**To:** Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>  
**Cc:** Kosin, Donald (HHS/OGC) <Donald.Kosin@HHS.GOV>; Lane, Robert (CMS/CMCS) <Robert.Lane@cms.hhs.gov>  
**Subject:** RE: Request for assistance regarding Missouri HealthNet managed care rates for state fiscal year 2019

Hi Jeremy,

I apologize for the lengthy email, but Missouri's hospital tax program has a complicated history (I actually learned a lot more about it writing this email).

Based on the Missouri Hospital Association's (MHA) website, Missouri imposes a tax called the Federal Reimbursement Allowance (FRA) on hospitals at 5.95% of patient revenue generating approximately a billion dollars annually. The state uses the tax revenue as the non-federal share of various Medicaid payments, including the FMP payments described below. FMG is concerned that an MOU ([http://web.mhanet.com/Advocacy/FRA/MOU\\_HealthPlans%20and%20MSC.pdf](http://web.mhanet.com/Advocacy/FRA/MOU_HealthPlans%20and%20MSC.pdf)) between the Missouri Hospital MHA and three MCOs is strong evidence that a pooling arrangement exists among hospitals and MCOs to ensure taxpaying hospitals are held harmless for the cost of the tax. This is further evidenced by MHA's website (<https://web.mhanet.com/article/4387/Missouri8217sHospital-Provider-Tax-Pooling-Arrangement.aspx?articlegroup=2663>), which explicitly states that "the pooling arrangement redistributes some FRA-funded payments so that participants in the FRA pooling arrangement are not financially harmed by the FRA program."

(b)(5)

(b)(5)

(b)(5) Here is a piecemeal timeline that I'm aware of on the issue:

- CMS and Missouri sign a 2002 agreement Missouri called the "Missouri Partnership Plan" (MPP), which includes references the pooling/redistribution arrangement and indicates that CMS will review the pooling arrangement and approve the state's tax if "1) there is no explicit hold harmless in state law, regulation, or policy, [and] 2) the tax program structure at issue meets the...[the waiver test] contained in the federal regulations (42 CFR § 433.68(e)), after taking into account the redistribution arrangement..."
- In 2007, an OIG audit (<https://oig.hhs.gov/oas/reports/region7/70601029.pdf>) includes findings that the state's FRA tax in 2004 might have been impermissible. The report does not find cite a hold harmless arrangement as the basis due to the MPP, instead relying on other concerns. CMS has not closed out the audit findings.

- In February 2008, CMS issued a final rule on health care-related taxes, including modifications to the hold harmless provisions. The preamble discussed at length the concept that, a direct guarantee prohibited by 42 CFR 433.68(f)(3) “will be found when a State payment is made available to a taxpayer or a party related to the taxpayer in the reasonable expectation that the payment would result in the taxpayer being held harmless for any part of the tax.” (FR 73 9695)
- In September 2008, the PRRB issued a decision (see attached) on whether payments redistributed through the pooling were treated properly for Medicare payment purposes. Notably, the decision stated, “In December 2002, CMS ultimately concluded after a lengthy review and discussions with the State of Missouri that the FRA tax did not violate the hold-harmless provisions of 42 C.F.R. §433.68(f).”
- In 2009, the Administrator issued a decision also attached reversing the PRRB decision and correcting the record that, “...while not having a conclusive bearing on this case, it would not be accurate to state based on the OIG Report summary, that CMS concluded that the arrangement did not violate the Medicaid hold harmless rule.”
- 2012 and prior, CMS likely reviewed and might have approved Missouri tax waiver requests (I can’t find direct records on this, but others in FMG are still looking).
- The current draft MFAR NPRM, includes provisions that would attempt to more expressly identify this type of pooling arrangement as problematic.

I hope this provides some useful background. Please let me know if you have questions.

Thanks,  
Rory

**From:** Vogel, Jeremy (HHS/OGC)  
**Sent:** Monday, May 13, 2019 2:05 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Cc:** Kosin, Donald (HHS/OGC) <[Donald.Kosin@HHS.GOV](mailto:Donald.Kosin@HHS.GOV)>  
**Subject:** RE: Request for assistance regarding Missouri HealthNet managed care rates for state fiscal year 2019

Thx Rory – I had in mind something in writing, that we could take time to look into carefully and respond to precisely. Would be really helpful just to get the tax issue distilled (i.e., separated from the actuarial soundness/rate issues).

Jeremy Vogel  
 Attorney, DHHS/OGC/CMSD

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, May 13, 2019 1:58 PM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Cc:** Kosin, Donald (HHS/OGC) <[Donald.Kosin@HHS.GOV](mailto:Donald.Kosin@HHS.GOV)>  
**Subject:** RE: Request for assistance regarding Missouri HealthNet managed care rates for state fiscal year 2019

Hi, Jeremy. I’m happy to discuss, but want to check if Kristin wants to join the conversation. I’ll loop back as soon as I can. Thanks.

Rory

**From:** Vogel, Jeremy (HHS/OGC)  
**Sent:** Monday, May 13, 2019 12:56 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Cc:** Kosin, Donald (HHS/OGC) <Donald.Kosin@HHS.GOV>

**Subject:** RE: Request for assistance regarding Missouri HealthNet managed care rates for state fiscal year 2019

Rory, are you able to tease out the specific provider-related tax issue, as it seems to present in Missouri? (My intuition is that the provider payment retention issue may be more clear cut...)

Thx!

Jeremy Vogel  
Attorney, DHHS/OGC/CMSD

**From:** Truffer, Christopher J. (CMS/OACT)

**Sent:** Monday, May 6, 2019 4:51 PM

**To:** Burke, Sherry Lynn (HHS/OGC) <SherryLynn.Burke@hhs.gov>

**Cc:** Cope, Tristan P. (CMS/OACT) <Tristan.Cope@cms.hhs.gov>; Anderson, Debbie (CMS/CMCS) <debbie.anderson@cms.hhs.gov>; Snyder, Laura M. (CMS/CMCS) <Laura.Snyder1@cms.hhs.gov>; Giles, John (CMS/CMCS) <John.Giles@cms.hhs.gov>; Fan, Kristin A. (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fraser, Layla F. (CMS/OACT) <Layla.Fraser@cms.hhs.gov>; Brady, Shaun R. (CMS/OACT) <Shaun.Brady@cms.hhs.gov>; McAuliffe, Norina (CMS/OACT) <Norina.McAuliffe@cms.hhs.gov>; Smith, Jessica F. (CMS/OACT) <Jessica.Smith@cms.hhs.gov>

**Subject:** Request for assistance regarding Missouri HealthNet managed care rates for state fiscal year 2019

Sherry Lynn,

We are writing to seek guidance from OGC

(b)(5)

**(b)(5)**

**(b)(5)**

We would be glad to meet to discuss this with OGC at your convenience. Please let me know if there is any additional information or documentation we can provide.

We have attached the following documents with our email:

1. The Missouri Healthnet state fiscal year 2019 capitation rate certification (SFY 2019 MO HealthNet Managed Care Rate Actuarial Memo\_061918\_Final.pdf)
2. The questions and responses between OACT and Missouri and their actuary (Mercer) regarding the state fiscal year 2019 rate certification (Missouri Healthnet SFY 2019 Round 4 Responses\_OACT.pdf; also see Scott Letter – Response to Managed Care Questions – Round 4.pdf)
3. The email between OACT and Missouri regarding specific questions on the FMP (RE: FMP/Follow-up with CMS)
4. The CIB on state-directed payments (cib11022017.pdf; online at <https://www.medicaid.gov/federal-policy-guidance/downloads/cib11022017.pdf>)
5. The MOU between the hospital association and the managed care plans for state fiscal year 2018 (MSC Health Plan MOU and Amendment.pdf; online at <https://web.mhanet.com/Advocacy/Medicaid/MSC%20Health%20Plan%20MOU%20and%20Amendment.pdf>)
6. An online tutorial available from the hospital association on the FMP (FRA Tutorial.pdf)

Thanks,  
Chris

Christopher Truffer, F.S.A., M.A.A.A.  
Deputy Director, Medicare and Medicaid Cost Estimates Group  
Office of the Actuary  
Centers for Medicare & Medicaid Services  
(410) 786-1264



Message

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)

**Sent:** 4/26/2023 9:17:34 PM

**To:** Daniel Tsai (CMS/OA) (daniel.tsai@cms.hhs.gov); (b)(6)  
(b)(6)

**CC:** Costello, Anne Marie (CMS/CMCS); (b)(6)  
(b)(6); Vitolo, Sara  
(CMS/CMCS); (b)(6); Perrie Briskin (CMS/OA)  
(perrie.briskin@cms.hhs.gov); (b)(6)  
(b)(6); Hebert, Krista (CMS/CMCS)  
(b)(6)  
(b)(6); Kochanski, Joseph  
(CMS/CMCS); (b)(6)  
(b)(6)

**Subject:** MO/TX Tax Timeline

**Attachments:** Key MO-TX-Tax Timeline, 4-26-23.docx; Attachment A - 2008 Final Tax Rule - Summary of Relevant Discussion.docx; Attachment B - Provider Reimbursement Review Board Decision 2009 D-42.pdf; Attachment C - Decision of the Administrator Review of PRRB Decision Number 2009-D42.pdf; Attachment D - LPPF Questions and Answers 10.16.docx; Attachment E - Greenberg\_Texas Financing Letter12 20 18.pdf; Attachment F - LPPF Hold Harmless Evidence.pdf; Attachment G - HHSC Responses to CMS Questions 08202019.docx; Attachment H - Missouri FRA Tax Hold Harmless - OGC Note to FMG (002).pdf; Attachment I - CMS Letter MO Medicaid Managed Care 07 28 2020 final - Signed.pdf

Hi Dan,

As discussed this afternoon, please see attached the requested timeline and attachments. We focused on pre-2021 activity. Please let us know if you have questions or need anything else.

Rory

Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
**Sent:** 4/27/2023 11:58:19 AM (b)(6)  
**To:** Maccarroll, Amber (CMS/CMCS) (b)(6); (b)(6) Silanskis, Jeremy D. (CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov) (b)(6)  
**Subject:** FW: FW: MO/TX Tax Timeline  
**Attachments:** Key MO-TX-Tax Timeline, 4-26-23.docx; Attachment A - 2008 Final Tax Rule - Summary of Relevant Discussion.docx; Attachment B - Provider Reimbursement Review Board Decision 2009 D-42.pdf; Attachment C - Decision of the Administrator Review of PRRB Decision Number 2009-D42.pdf; Attachment D - LPPF Questions and Answers 10.16.docx; Attachment E - Greenberg\_Texas Financing Letter12 20 18.pdf; Attachment F - LPPF Hold Harmless Evidence.pdf; Attachment G - HHSC Responses to CMS Questions 08202019.docx; Attachment H - Missouri FRA Tax Hold Harmless - OGC Note to FMG (002).pdf; Attachment I - CMS Letter MO Medicaid Managed Care 07 28 2020 final - Signed.pdf

FYI

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, April 26, 2023 5:18 PM  
**To:** Daniel Tsai (CMS/OA) (daniel.tsai@cms.hhs.gov) <daniel.tsai@cms.hhs.gov>  
**Cc:** Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Perrie Briskin (CMS/OA) (perrie.briskin@cms.hhs.gov) <perrie.briskin@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Kochanski, Joseph (CMS/CMCS) <Joseph.Kochanski@cms.hhs.gov>  
**Subject:** MO/TX Tax Timeline

Hi Dan,

As discussed this afternoon, please see attached the requested timeline and attachments. We focused on pre-2021 activity. Please let us know if you have questions or need anything else.

Rory

Message

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 4/27/2023 8:49:48 PM  
**To:** Vogel, Jeremy (HHS/OGC); (b)(6)  
(b)(6) Campbell, Matthew  
(HHS/OGC) [Matthew.Campbell@hhs.gov]  
**CC:** Mannchen, Garrett (HHS/OGC); (b)(6)  
(b)(6)  
**Subject:** FW: FW: MO/TX Tax Timeline  
**Attachments:** Key MO-TX-Tax Timeline, 4-26-23.docx; Attachment A - 2008 Final Tax Rule - Summary of Relevant Discussion.docx; Attachment B - Provider Reimbursement Review Board Decision 2009 D-42.pdf; Attachment C - Decision of the Administrator Review of PRRB Decision Number 2009-D42.pdf; Attachment D - LPPF Questions and Answers 10.16.docx; Attachment E - Greenberg\_Texas Financing Letter12 20 18.pdf; Attachment F - LPPF Hold Harmless Evidence.pdf; Attachment G - HHSC Responses to CMS Questions 08202019.docx; Attachment H - Missouri FRA Tax Hold Harmless - OGC Note to FMG (002).pdf; Attachment I - CMS Letter MO Medicaid Managed Care 07 28 2020 final - Signed.pdf

Hi Jeremy and Matt,

At Dan's request, FMG pulled together this timeline (and related attachments) outlining selected activity regarding TX and MO tax arrangements and the broader hold harmless arrangements at issue. Dan requested it in response to a binder that some external parties prepared. It addresses a few questions that Dan had on the timeline and is not close to comprehensive, but I thought I would share with you in case it contains any information that you do not already have.

Also, James Bickford attended an in-person meeting today with Dan, Paul, Perrie Briskin, me and some external stakeholders. After the meeting, I mentioned this timeline to James; (b)(5)  
(b)(5) He mentioned that he would connect with you about the conversation, of which Paul was aware. Please let me know if you have any questions or need anything else.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, April 26, 2023 5:18 PM  
**To:** Daniel Tsai (CMS/OA) (daniel.tsai@cms.hhs.gov) <daniel.tsai@cms.hhs.gov>  
**Cc:** Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Perrie Briskin (CMS/OA) (perrie.briskin@cms.hhs.gov) <perrie.briskin@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Kochanski, Joseph (CMS/CMCS) <Joseph.Kochanski@cms.hhs.gov>  
**Subject:** MO/TX Tax Timeline

Hi Dan,

As discussed this afternoon, please see attached the requested timeline and attachments. We focused on pre-2021 activity. Please let us know if you have questions or need anything else.

Rory

Message

---

**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 5/1/2023 8:39:50 PM  
**To:** Vogel, Jeremy (HHS/OGC) [Jeremy.Vogel@hhs.gov]; Campbell, Matthew (HHS/OGC) [Matthew.Campbell@hhs.gov]  
**CC:** Kaiser, Bridgette (HHS/OGC); (b)(6)  
(b)(6) Mannchen, Garrett  
(HHS/OGC) (b)(6)  
(b)(6)  
**Subject:** RE: RE: MO disallowance letter?

Thanks, Jeremy. Sorry, I missed this earlier. We only have a hard copy of the binder. The binder Dan received from the WH was a hard copy. I will try to scan the relevant sections when I am in the office tomorrow.

**From:** Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>  
**Sent:** Monday, May 1, 2023 3:37 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>  
**Subject:** RE: MO disallowance letter?

Hi Rory,

I'll punt to the litigators on the first issue. I will be OOO tomorrow but am happy to receive a download from Matt on Weds.; don't wait for me.

Somewhat relatedly, we spoke with Paul a bit more about the external parties meeting last Thursday re: LPPF-type arrangements. At Paul's request, would you be able to send us an electronic copy of the binder materials? Hopefully CMS has an electronic version; Paul mentioned thinking that Dan already had it, possibly via WH from an earlier meeting between WH & these external parties.

Thanks as always,

Jeremy Vogel (he/him)  
Attorney, DHHS/OGC/CMUSD  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, May 1, 2023 3:24 PM  
**To:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>; Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Matt and Jeremy,

I raised the potential timing with Dan today and he is interested in receiving feedback as soon as possible so that the Administrator can contact the Governor with as much time as possible before the date after which the MO legislature can no longer review new bills (I believe this is May 13<sup>th</sup>). Please let me know if there is anything that FMG can do to be helpful with the OGC/DOJ review.

On a related note, Dan asked that I raise with you a possible approach to resolution with Missouri that the Administrator could offer in her upcoming call with the Governor. I know you are busy on the letter, the brief, etc., but would you have 30 minutes tomorrow to discuss the possible approach? I will try to be as flexible as possible to meet your availability.

Thanks again,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Friday, April 28, 2023 1:17 PM  
**To:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Thanks, Matt. I really appreciate the update

(b)(5)

(b)(5)

Rory

**From:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Sent:** Friday, April 28, 2023 1:11 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Cc:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Rory,

Sorry for the delay on this. We should have feedback on the Missouri letter toward the end of next week—hopefully, sooner. The main reason for the delay is that we and DOJ want to make sure we know what we’re going to say in our opposition brief before commenting, and we should have a good sense of that next week.

Please let us know if this timeline works. Thanks.

Matt

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, April 25, 2023 10:13 AM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy and Matt,

My leadership just pinged me on status of OGC and DOJ review of this draft letter. Do you have any sense of when DOJ and OGC will provide feedback?

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, April 11, 2023 8:08 PM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy,

(b)(5)

As you mentioned below, I think it would be good to discuss during the TX call tomorrow given there is clear overlap. I hope this helps.

Thanks,  
Rory

**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Sent:** Tuesday, April 11, 2023 5:41 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** MO disallowance letter?

Hi Rory,

Susan Lyons (you're probably aware, our Deputy Associate General Counsel for Litigation in CMSD) (b)(5)

(b)(5)

(b)(5)

(b)(5)

Thanks & have a great evening,

**Jeremy Vogel** (he/him)  
Attorney, United States Department of Health and Human Services  
Office of the General Counsel, Centers for Medicare & Medicaid Services Division  
330 Independence Ave. S.W., Washington, D.C. 20201  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

Message

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**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 5/2/2023 12:19:54 PM  
**To:** Maccarroll, Amber (CMS/CMCS); (b)(6); (b)(6);  
(b)(6) Silanskis, Jeremy D.  
(CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov); (b)(6)  
(b)(6)  
**Subject:** FW: FW: MO disallowance letter?  
**Attachments:** External Consultant Tax Binder (Excerpts).pdf

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, May 2, 2023 8:10 AM  
**To:** 'Vogel, Jeremy (HHS/OGC)' <Jeremy.Vogel@hhs.gov>; 'Campbell, Matthew (HHS/OGC)' <Matthew.Campbell@hhs.gov>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy and Matt,

The consultant binder is pretty voluminous, so I've attached key sections that would be not be able to obtain (or would be difficult to obtain) elsewhere. There is a timeline on page 5 that essentially serves as a table of contents for the binder. In addition to the attachment, for ease of reference I've listed below some additional documents in the binder that I did not scan because they are easy to obtain elsewhere. Finally, there were a few documents in the binder that I did not scan or include in the below list because you likely have them at your fingertips (2023 CIB, recent TX filing, etc.). I hope this helps.

1993 Final Rule

FR Vol 58 No. 155, 8/13/1993, 43156

2003 OIG Audit

<https://oig.hhs.gov/oas/reports/region7/70202097.pdf>

2004 OIG Audit

<https://oig.hhs.gov/oas/reports/region7/70204006.pdf>

2008 Final Rule

FR Vol 73 No. 36, 2/22/2008, 9685

2018 OIG Audit

<https://oig.hhs.gov/oas/reports/region3/31600202.pdf>

MFAR NPRM

<https://www.govinfo.gov/content/pkg/FR-2019-11-18/pdf/2019-24763.pdf>

MFAR NPRM Withdrawal

FR Vol. 86, No. 11, 1/19/2021

2021 EO

<https://www.whitehouse.gov/briefing-room/presidential-actions/2021/01/20/executive-order-advancing-racial-equity-and-support-for-underserved-communities-through-the-federal-government/>

Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, May 1, 2023 4:40 PM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

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**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Sent:** Monday, May 1, 2023 3:37 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

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Thanks as always,

Jeremy Vogel (he/him)  
Attorney, DHHS/OGC/CMUSD  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, May 1, 2023 3:24 PM  
**To:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>; Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Matt and Jeremy,



I raised the potential timing with Dan today and he is interested in receiving feedback as soon as possible so that the Administrator can contact the Governor with as much time as possible before the date after which the MO legislature can no longer review new bills (I believe this is May 13<sup>th</sup>). Please let me know if there is anything that FMG can do to be helpful with the OGC/DOJ review.

On a related note, Dan asked that I raise with you a possible approach to resolution with Missouri that the Administrator could offer in her upcoming call with the Governor. I know you are busy on the letter, the brief, etc., but would you have 30 minutes tomorrow to discuss the possible approach? I will try to be as flexible as possible to meet your availability.

Thanks again,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Friday, April 28, 2023 1:17 PM  
**To:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Thanks, Matt. I really appreciate the update. (b)(5)

(b)(5)

Rory

**From:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Sent:** Friday, April 28, 2023 1:11 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Cc:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Rory,

Sorry for the delay on this. We should have feedback on the Missouri letter toward the end of next week—hopefully, sooner. The main reason for the delay is that we and DOJ want to make sure we know what we’re going to say in our opposition brief before commenting, and we should have a good sense of that next week.

Please let us know if this timeline works. Thanks.

Matt

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, April 25, 2023 10:13 AM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy and Matt,

My leadership just pinged me on status of OGC and DOJ review of this draft letter. Do you have any sense of when DOJ and OGC will provide feedback?

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, April 11, 2023 8:08 PM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy,

(b)(5)

As you mentioned below, I think it would be good to discuss during the TX call tomorrow given there is clear overlap. I hope this helps.

Thanks,  
Rory

**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Sent:** Tuesday, April 11, 2023 5:41 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** MO disallowance letter?

Hi Rory,

Susan Lyons (you're probably aware our Deputy Associate General Counsel for Litigation in CMSD) (b)(5)

(b)(5)

Thanks & have a great evening,

**Jeremy Vogel** (he/him)  
Attorney, United States Department of Health and Human Services  
Office of the General Counsel, Centers for Medicare & Medicaid Services Division  
330 Independence Ave. S.W., Washington, D.C. 20201  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

Message

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**From:** Howe, Rory (CMS/CMCS) (b)(6)  
(b)(6)  
**Sent:** 5/2/2023 12:13:30 PM  
**To:** Vogel, Jeremy (HHS/OGC) [Jeremy.Vogel@hhs.gov]; Campbell, Matthew (HHS/OGC) [Matthew.Campbell@hhs.gov]  
**CC:** Kaiser, Bridgette (HHS/OGC) (b)(6)  
(b)(6) Mannchen, Garrett  
(HHS/OGC) (b)(6)  
(b)(6)  
**Subject:** RE: RE: MO disallowance letter?  
**Attachments:** External Consultant Tax Binder (Excerpts).pdf

Hi Jeremy and Matt,

The consultant binder is pretty voluminous, so I've attached key sections that would be not be able to obtain (or would be difficult to obtain) elsewhere. There is a timeline on page 5 that essentially serves as a table of contents for the binder. In addition to the attachment, for ease of reference I've listed below some additional documents in the binder that I did not scan because they are easy to obtain elsewhere. Finally, there were a few documents in the binder that I did not scan or include in the below list because you likely have them at your fingertips (2023 CIB, recent TX filing, etc.). I hope this helps.

1993 Final Rule

FR Vol 58 No. 155, 8/13/1993, 43156

2003 OIG Audit

<https://oig.hhs.gov/oas/reports/region7/70202097.pdf>

2004 OIG Audit

<https://oig.hhs.gov/oas/reports/region7/70204006.pdf>

2008 Final Rule

FR Vol 73 No. 36, 2/22/2008, 9685

2018 OIG Audit

<https://oig.hhs.gov/oas/reports/region3/31600202.pdf>

MFAR NPRM

<https://www.govinfo.gov/content/pkg/FR-2019-11-18/pdf/2019-24763.pdf>

MFAR NPRM Withdrawal

FR Vol. 86, No. 11, 1/19/2021

2021 EO

<https://www.whitehouse.gov/briefing-room/presidential-actions/2021/01/20/executive-order-advancing-racial-equity-and-support-for-underserved-communities-through-the-federal-government/>

Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, May 1, 2023 4:40 PM  
**To:** Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>; Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>  
**Subject:** RE: MO disallowance letter?

Thanks, Jeremy. Sorry, I missed this earlier. We only have a hard copy of the binder. The binder Dan received from the WH was a hard copy. I will try to scan the relevant sections when I am in the office tomorrow.

**From:** Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>  
**Sent:** Monday, May 1, 2023 3:37 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>  
**Subject:** RE: MO disallowance letter?

Hi Rory,

I'll punt to the litigators on the first issue. I will be OOO tomorrow but am happy to receive a download from Matt on Weds.; don't wait for me.

Somewhat relatedly, we spoke with Paul a bit more about the external parties meeting last Thursday re: LPPF-type arrangements. At Paul's request, would you be able to send us an electronic copy of the binder materials? Hopefully CMS has an electronic version; Paul mentioned thinking that Dan already had it, possibly via WH from an earlier meeting between WH & these external parties.

Thanks as always,

Jeremy Vogel (he/him)  
Attorney, DHHS/OGC/CMSD  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

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**Subject:** RE: MO disallowance letter?

Hi Matt and Jeremy,

I raised the potential timing with Dan today and he is interested in receiving feedback as soon as possible so that the Administrator can contact the Governor with as much time as possible before the date after which the MO legislature can no longer review new bills (I believe this is May 13<sup>th</sup>). Please let me know if there is anything that FMG can do to be helpful with the OGC/DOJ review.

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**Subject:** RE: MO disallowance letter?

Thanks, Matt. I really appreciate the update. Our key timing consideration is that we intend to urge Missouri to consider using its current legislative session (which is ending in May) to address our tax concerns. I will share the timing with my leadership and let you know if there are any concerns.

Rory

**From:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Sent:** Friday, April 28, 2023 1:11 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
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Rory,

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Please let us know if this timeline works. Thanks.

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**Sent:** Tuesday, April 25, 2023 10:13 AM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
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**Subject:** RE: MO disallowance letter?

Hi Jeremy,

(b)(5)

As you mentioned below, I think it would be good to discuss during the TX call tomorrow given there is clear overlap. I hope this helps.

Thanks,  
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**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
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**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** MO disallowance letter?

Hi Rory,

Susan Lyons (you're probably aware, our Deputy Associate General Counsel for Litigation in CMSSD)

(b)(5)

(b)(5)

Thanks & have a great evening,

**Jeremy Vogel** (he/him)  
Attorney, United States Department of Health and Human Services  
Office of the General Counsel, Centers for Medicare & Medicaid Services Division  
330 Independence Ave. S.W., Washington, D.C. 20201  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

Message

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**From:** Powell, Eric (CMS/CMCS) (b)(6)  
(b)(6)

**Sent:** 2/22/2023 8:05:42 PM

**To:** Todd.Richardson@dss.mo.gov [Todd.Richardson@dss.mo.gov]

**CC:** Marissa.Crump@dss.mo.gov; Bray, Kimberlyn [Kimberlyn.R.Bray@dss.mo.gov]; Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6) Endelman (he/him),  
Jonathan (CMS/CMCS) (b)(6)  
(b)(6) Kimble, Davida  
(CMS/CMCS) (b)(6)  
(b)(6)

**Subject:** Missouri FRA tax review QE 12/31/22

**Attachments:** FRA Tax Questions QE 12-31-22.docx; mhd-rapid-response-review.pdf

Director Richardson,

As indicated in our July 15, 2022 letter, CMS is committed to ensuring the non-federal share of Medicaid expenditures complies with all applicable federal requirements, including section 1903(w)(4) of the Social Security Act and federal regulations at 42 CFR 433.68(f)(3). In that July letter and prior communication with the state including a July 20, 2020 letter, CMS reiterated concerns that CMS the state's Federal Reimbursement Allowance (FRA) tax program appeared to contain a hold harmless arrangement, which would violate section 1903(w)(4) of the Act and implementing regulations in 42 CFR 433.68(f)(3). The July 2022 letter also indicated that CMS intended to conduct a focused review of Missouri's FRA program related to expenditures reported to CMS on the Form CMS-64. We appreciate the state's August 25, 2022 response to our July 15, 2022 letter. After review of the information shared in conjunction with the letter, CMS remains concerned that Missouri's FRA program does not appear to meet federal requirements. Therefore, we are requesting information and supporting documentation to determine if the FRA is in compliance with all federal statutory and regulatory requirements for FRA tax amounts reported on the CMS-64 for the quarter ending December 31, 2022. Request for information and supporting documentation is attached to this email – please provide responses by close of business Friday, 3/10/23.

Eric Powell, CPA | Centers for Medicaid and CHIP Services | FMG/DFO-West Branch B | 312.886.0791

Message

**From:** Giles, John (CMS/CMCS) (b)(6)  
(b)(6)

**Sent:** 7/15/2022 3:01:27 PM

**To:** Richardson, Todd [Todd.Richardson@dss.mo.gov]

**CC:** Marissa.Crump@dss.mo.gov; Tony.Brite@dss.mo.gov; Connie.M.Sutter@dss.mo.gov; Rebecca.L.Logan@dss.mo.gov; Tameka.Whitney@dss.mo.gov; Kelly.Connell@dss.mo.gov; Howe, Rory (CMS/CMCS)  
(b)(6)  
(b)(6) Maccarroll, Amber  
(CMS/CMCS) (b)(6)  
(b)(6) Silanskis, Jeremy  
(CMS/CMCS) (b)(6)  
(b)(6) Bonelli, Anna  
(CMS/CMCS) (b)(6)  
(b)(6) Deboy, Alissa  
(CMS/CMCS) (b)(6)  
(b)(6) Smith, Carrie  
(CMS/CMCS) (b)(6)  
(b)(6) CMS State Directed  
Payment (b)(6)  
(b)(6) CMS MMCratesetting  
(b)(6)  
(b)(6) Giles, John  
(CMS/CMCS) (b)(6)  
(b)(6) Gibson, Alexis  
(CMS/CMCS) (b)(6)  
(b)(6) Burch Mack, Rebecca  
(CMS/CMCS) (b)(6)  
(b)(6) Snyder, Laura  
(CMS/CMCS) (b)(6)  
(b)(6) Loizias, Alex  
(CMS/CMCS) (b)(6)  
(b)(6) Caulder, Tara  
(CMS/CMCS) (b)(6)

**Subject:** Approval Package - MO\_Fee\_IPH\_New\_20220701-20230630 and MO\_Fee\_OPH\_New\_20220701-20230630

**Attachments:** MO\_Fee\_IPH\_New\_20220701-20230630 Approval Package.pdf; MO\_Fee\_OPH\_New\_20220701-20230630 Approval Package.pdf; MO Richards 4.18 Letter Signed.pdf; MO Companion Letter 7.15.22.pdf

Good Morning Director Richardson –

CMS is pleased to share the attached approval package for MO\_Fee\_IPH\_New\_20220701-20230630 and MO\_Fee\_OPH\_New\_20220701-20230630, state directed payments submitted under 42 C.F.R. § 438.6(c) for the rating period covering July 1, 2022 through June 30, 2023 (Missouri’s SFY 2023 contract rating period). In addition, CMS is granting Missouri’s request for an additional one-year period to align all Medicaid managed care contract requirements with the January 2021 State Medicaid Director Letter (“SMDL”) #21-001 regarding Medicaid managed care contract requirements that are considered state directed payments per the federal regulations at 42 C.F.R. § 438.6(c) and (d). Specifically, CMS will permit Missouri to maintain the Full Medicaid Pricing (FMP) program for Missouri’s SFY 2022 contract rating period. As a result of this extension, CMS will officially withdraw Missouri’s preprint submissions for state directed payments for the SFY 2022 contract rating period per the state’s request.

Finally, also included in this approval package, CMS is providing a companion letter to the approval of Missouri’s state directed payment preprints. CMS remains concerned that the state’s use of revenues derived from its Federal Reimbursement Allowance (FRA) tax program as a source of Missouri’s non-federal share for these preprints may not comply with certain health care-related tax requirements in section 1903(w)(4) of the Social Security Act and



implementing regulations in 42 C.F.R. § 433.68(f)(3). CMS is committed to providing technical assistance on this issue and is available to continue discussions with Missouri to ensure its sources of non-federal share meet all applicable federal requirements.

If you have any questions or concerns about this approval package, please don't hesitate to reach out to me directly. Thank you again for your partnership on these matters, and we look forward to our continued work together.

John Giles, MPA  
Director, Division of Managed Care Policy  
Disabled and Elderly Health Programs Group  
Center for Medicaid and CHIP Services  
Centers for Medicare and Medicaid Services  
Department of Health and Human Services  
Phone: 240-904-2341  
E-mail: [John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)

Message

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**From:** Richardson, Todd [Todd.Richardson@dss.mo.gov]  
**Sent:** 3/21/2023 7:43:27 PM  
**To:** Powell, Eric (CMS/CMCS); (b)(6)  
**CC:** Howe, Rory (CMS/CMCS); (b)(6); Endelman (he/him), Jonathan (CMS/CMCS); (b)(6); Kimble, Davida (CMS/CMCS); (b)(6); Bray, Kimberlyn [Kimberlyn.R.Bray@dss.mo.gov]; Luebbering, Patrick [Patrick.Luebbering@dss.mo.gov]; Brite, Tony [Tony.Brite@dss.mo.gov]; Vitale, Desiree [Desiree.Vitale@dss.mo.gov]  
**Subject:** CMS FRA QE 12/31/2022 Inquiry  
**Attachments:** FRA Tax Questions QE 12-31-22.docx; #2-FRA Payments to Hospitals 3(e).xlsx; #1 - CMS Qtrly FRA Update - Scott Cover Letter with Attachment.pdf; #3 - MPP.pdf; #4 - Richardson Ltr to Tsai 8-24-22.pdf; #5 - SFY 2022 B1-B2 Hospital Final.xlsx; #6 - Preliminary SFY 2023 B1-B2 Using Sched 23-3 to MHD 7-20-22.xlsx; #7 - Inpatient FMP Directed Payments\_111920 pp.pdf; #8 - MSC Health Plan MOU and Amendment.pdf

Mr. Powell,

Please see the attached updated response in FRA Tax Questions QE 12-31-22 document and updated exhibit #2-FRA Payments to Hospitals 3(e) document related to your question from February 22, 2023. There are no changes to the other exhibits.

Thank you,

Todd Richardson  
Director  
MO HealthNet

Message

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**From:** Howe, Rory (CMS/CMCS); (b)(6)  
(b)(6)  
**Sent:** 1/13/2023 9:05:43 PM  
**To:** Teal, Lela (CMS/CMCS); (b)(6)  
(b)(6); Maccarroll, Amber  
(CMS/CMCS); (b)(6)  
(b)(6)  
**CC:** Silanskis, Jeremy (CMS/CMCS); (b)(6)  
(b)(6)  
**Subject:** RE: RE: joint clearance materials that are due today  
**Attachments:** Missouri FRA Companion Letter Response Paper Revised.docx; EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

Hi Lela,

Please see below the blurbs for FMG's clearance items (attached). Thank you again and have a great weekend!

Rory

**Decision:**

**Missouri Response to CMS's July 15, 2022 Companion Letter**

- **Background:** FMG will brief CMCS leadership on our analysis and potential options related to Missouri's letter of August 25, 2022 concerning the pooling and redistribution arrangement operated by the Missouri Hospital Association associated with the Federal Reimbursement Allowance (FRA), which is Missouri's hospital tax. Missouri's August 25<sup>th</sup> letter was in response to the companion letter we sent to the state on July 15, 2022 concurrent with the approval of two state-directed payments funded by the tax. In the companion letter, we indicated CMS would conduct a focused financial review, also known as an FMR, on the state's hospital tax and initiate recoupment of any impermissible federal funds. We included a detailed history of the Missouri Partnership Plan (MPP) and prepared a point-by-point response to all of the arguments that Missouri raised in its August letter. FMG recommends informing Missouri that we still intend to conduct the FMR and notify the state that CMS intends to cancel the MPP effective July 1, 2024.
- **Group Presenting:** FMG
- **Decision Needed:** OCD Concurrence
- **Date Needed:** January 18, 2023

**Discussion:**

**Financial Management Review (FMR) Engagement Letter to the State of Florida: Use of LPPFs in FL's State Directed Payments program.**

- **Background:** As part of the annual Financial Management workplan for fiscal year (FY) 2023, FMG is conducting an FMR on Florida's State Directed Payments (SDPs), specifically reviewing the non-federal share of the SDPs for FY 2022. The non-federal share of the SDPs is funded by health care-related taxes imposed by units of local government, cities and counties, which are then transferred to the State Medicaid agency through intergovernmental transfers (IGTs). These tax programs are called "Local Provider Participation Funds" (LPPF). In other states that use LPPF taxes, FMG has concerns that these taxes violate the "hold-harmless" provisions for provider taxes. FMG sent a companion letter to Florida in September 2022 indicating concerns with the LPPF and informing the state of this FMR, which aims to determine if the LPPF meets Federal requirements.
- **Group Presenting:** FMG

**From:** Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>  
**Sent:** Friday, January 13, 2023 10:24 AM  
**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** RE: joint clearance materials that are due today

Yes, you can send to me directly thank you

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Friday, January 13, 2023 9:52 AM  
**To:** Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>  
**Subject:** joint clearance materials that are due today

Hi Lela –

Happy Friday! Both Beverly and Lia are on leave today... (leaving Rory, Jeremy & me to fend for ourselves – LOL).

We're working on finalizing our materials for Joint clearance next week, and are wondering if we'd be able to just send to you directly (instead of trying to upload to SP, which we would likely struggle with doing correctly). It will likely be closer to the deadline that we are finished (but will make sure we're done before 4pm).

If this doesn't work on your end, let me know and I can try to figure it out (although may need to connect w you to make sure I don't mess it up!).

Thanks, Amber