

From: "Howe, Rory (CMS/CMCS)" (b) (3) (A), (b) (6)
(b) (6)
5-RORY.HOWE>
Sent: 4/11/2023 12:10:02 PM -0400
To: "Fan, Kristin (CMS/CMCS)" <Kristin.Fan@cms.hhs.gov>; "Bonelli, Anna (CMS/CMCS)" <Anna.Bonelli@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>; "Ferguson, Dorothy (CMS/CMCS)" <Dorothy.Ferguson@cms.hhs.gov>; "Curry, Celestine (CMS/CMCS)" <Celestine.Curry@cms.hhs.gov>; "Boston, Beverly (CMS/CMCS)" <Beverly.Boston@cms.hhs.gov>; "adams, lia (CMS/CMCS)" <Lia.Adams@cms.hhs.gov>
CC: "Maccarroll, Amber (CMS/CMCS)" <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy D. (CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov)
Subject: New Texas Lawsuit
Attachments: 1.pdf; 1-2.pdf

Hi everyone,

Please see below, for awareness, an OGC summary of a new lawsuit Texas filed last week challenging CMS's February 17, 2023 CMCS Informational Bulletin. I am talking with OGC this week. As soon as I have more information to share on next steps, I will reach back out to the team.

Thanks,

Rory

From: Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>
Sent: Sunday, April 9, 2023 11:08 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Cc: Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>; Lyons, Susan (HHS/OGC) <Susan.Lyons@HHS.GOV>
Subject:

Good morning Rory,

This email is to apprise you of a suit filed Tuesday challenging a February 17, 2023 CMCS Informational Bulletin. *Texas v. Brooks-LaSure*, No. 6:23-cv-161 (E.D. Tex. filed April 5, 2023) (the complaint and the challenged CIB are attached to this email). (b) (5)

(b) (5)

[Redacted]

[Redacted]

[Redacted] And please reach out if you have any questions or if you'd like to set up a call to discuss.

Best,

Garrett

Appointment Title: FW: FW: In-person Meeting: Exit Conference on Hold Harmless Requirements (A-03-16-00202)
Organizer: Kumar, Neal J. (CMS/OL)
Attendees:
Location: S1-06-11 and webex call-in information below
Start Time: 10/5/2017 11:00:00 AM -0400
End Time: 10/5/2017 12:00:00 PM -0400
Reminder Time: 10/5/2017 10:45:00 AM -0400
Reminder Set: true
Duration: 1 hours
Is Recurring: false
Reccurance Type: Not
Reccurance Pattern:
Response Status: 5
Busy Status: Tentative
Attachments: A-03-16-00202 draft Report in Brief for discussion.docx

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

From: Kumar, Neal J. (CMS/OL)

Sent: Tuesday, September 19, 2017 8:54 AM

To: Kumar, Neal J. (CMS/OL); Golden, James (CMS/CMCS); Anderson, Debbie (CMS/CMCS); Delozier, Adrienne M. (CMS/CMCS); Conover, Lillian A. (CMS/CMCS); Fan, Kristin A. (CMS/CMCS); Freeze, Janet G. (CMS/CMCS); Howe, Rory (CMS/CMCS); Lane, Robert (CMS/CMCS); Boston, Beverly A. (CMS/CMCS); CMS CMCS_GAO/OIG; McGreal, Richard R. (CMS/CMCHO); Mccullough, Francis T. (CMS/CMCHO); CMS CMCHOSID; Vlahodimos, Rena G. (CMS/CMCHO); Walsh, Karen S. (CMS/CMCHO); Habit, Sandra C. (CMS/OL); Sendros, Dennis (CMS/OL); CMS OIG Calendar; Brandt, John (CMS/OL); Ojeda, Danielle (CMS/OL)

Cc: Giles, John (CMS/CMCS)

Subject: In-person Meeting: Exit Conference on Hold Harmless Requirements (A-03-16-00202)

When: Thursday, October 5, 2017 11:00 AM-12:00 PM (UTC-05:00) Eastern Time (US & Canada).

Where: S1-06-11 and webex call-in information below

Report in brief is attached:

DO NOT DELETE OR CHANGE ANY OF THE TEXT BELOW THIS LINE

Neal Kumar has scheduled this WebEx meeting.

In-person Meeting: Exit Conference on Hold Harmless Requirements (A-03-16-00202)

Host: Neal Kumar

Access Information

1. Please call the following number:
WebEx: (b) (3) (A), (b) (6)
2. Follow the instructions you hear on the phone.

Your WebEx Meeting Number: (b) (3) (A), (b) (6)

=====

To join from a Cisco VoIP enabled CMS Region or from CMS Central Office

1. Dial ext. 63100
Enter Meeting Number: Use Meeting WebEx Number provided above.

=====

To join this meeting online

1. Go to
[\(b\) \(6\)](https://meetings.cms.gov/orion/joinmeeting.dcf(b) (6))
2. If requested, enter your name and email address.
3. If a password is required, enter the meeting password: This meeting does not require a password.
4. Click "Join".
5. Follow the instructions that appear on your screen.

++++
This meeting may be recorded by the host. If you have questions, please contact the host.
++++

Hosts, need your host access code or key? Go to the meeting information page:
<https://meetings.cms.gov/orion/meeting/meetingInfo?MTID=4e7823d2b6845058ae8a197710819dc2>

Delivering the power of collaboration
The meetings.cms.gov team

From: "Howe, Rory (CMS/CMCS)" (b) (6)
GROUP
(b) (6)
(b) (3) (A)

Sent: 1/10/2023 4:04:58 PM -0500

To: "Arnold, Charlie (CMS/CMCS)" <Charlie.Arnold@cms.hhs.gov>

CC: "Goldstein, Stuart (CMS/CMCS)" <STUART.GOLDSTEIN@cms.hhs.gov>; "Maccarroll, Amber (CMS/CMCS)" <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy D. (CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov); "Fan, Kristin (CMS/CMCS)" <Kristin.Fan@cms.hhs.gov>

Subject: RE: RE: North Carolina

Attachments: 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 (b) (5)

[REDACTED]

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 they 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

(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: 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>
Sent: Monday, January 9, 2023 3:27 PM
To: 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: Snyder, Laura (CMS/CMCS) <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

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>; 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: Snyder, Laura (CMS/CMCS) <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

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Sent: Thursday, January 5, 2023 10:39 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>; 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 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>

Sent: Thursday, December 15, 2022 12:05 PM

To: 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>; 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

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

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>; 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>

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

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Sent: Thursday, December 15, 2022 10:03 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,

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>
Sent: Tuesday, December 13, 2022 1:45 PM
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 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>
Sent: Monday, November 28, 2022 12:04 PM
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—Great! Thanks for the update.

Lovie

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Monday, November 28, 2022 11:50 AM
To: 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>; 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

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>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@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>
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

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; Betty.J.Staton@dhhs.nc.gov

Cc: Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@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>

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

Sent: 1/10/2023 4:02:27 PM -0500
To: "Arnold, Charlie (CMS/CMCS)" <Charlie.Arnold@cms.hhs.gov>
CC: "Goldstein, Stuart (CMS/CMCS)" <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: RE: RE: North Carolina
Attachments: RE: Attestation Form

Hi Charlie,

Let's discuss at the DFO/DFP Touch base tomorrow. I am concerned (b) (5)

[REDACTED]

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 they 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>
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>](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>

Sent: Monday, January 9, 2023 3:27 PM

To: 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: Snyder, Laura (CMS/CMCS) <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
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>; 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: Snyder, Laura (CMS/CMCS) <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
7500 Security Blvd.
Mail Stop, S3-14-28
Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Sent: Thursday, January 5, 2023 10:39 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>; 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 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>
Sent: Thursday, December 15, 2022 12:05 PM
To: 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>; 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

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

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>
Sent: Thursday, December 15, 2022 10:03 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,

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>
Sent: Tuesday, December 13, 2022 1:45 PM
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 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>
Sent: Monday, November 28, 2022 12:04 PM
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—Great! Thanks for the update.

Lovie

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Monday, November 28, 2022 11:50 AM
To: 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>; 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
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>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@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>
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
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; Betty.J.Staton@dhhs.nc.gov
Cc: Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@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>
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

From: "Howe, Rory (CMS/CMCS)" (b) (6)
GROUP
(b) (6)

Sent: 4/26/2023 5:17:34 PM -0400

To: Daniel Tsai (CMS/OA) (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); "Hebert, Krista (CMS/CMCS)"
<krista.hebert@cms.hhs.gov>; "Kochanski, Joseph (CMS/CMCS)"
<Joseph.Kochanski@cms.hhs.gov>

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

From: "Howe, Rory (CMS/CMCS)" <(b) (6)>
GROUP
(b) (6)

Sent: 4/17/2023 1:38:17 PM -0400

To: "Arnold, Charlie (CMS/CMCS)" <Charlie.Arnold@cms.hhs.gov>; "Endelman (he/him), Jonathan (CMS/CMCS)" <Jonathan.Endelman@cms.hhs.gov>

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

From: Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>
Sent: Monday, April 17, 2023 1:05 PM
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>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>
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>
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 17th 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:

(b) (5)

(b) (5)

(b) (5)

Response to James Bickford (DOJ). James asked for CMS's (b) (5)

(b) (5)

(b) (5)

During the call, we'd like to get a better understanding (b) (5)

CMS thinks (b) (5)

For example, we'd like to (b) (5)

Talk to you soon. Thanks.

Matt

From: Campbell, Matthew (HHS/OGC)

Sent: Friday, April 14, 2023 3:46 PM

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

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>
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 (b) (5) [REDACTED]
[REDACTED] We can be free any time except between 10-10:30 Monday. Please let us know. Thanks.

Matt

From: Campbell, Matthew (HHS/OGC)
Sent: Thursday, April 13, 2023 8:35 PM
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>; Fan, Kristin (CMS/CMCS) <kristin.fan@cms.hhs.gov>
Cc: Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>; Vogel, Jeremy (HHS/OGC) <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.

Also, we've (b) (5) and will let you know when/if we receive any comments.

Thanks.

Matt Campbell

From: "Howe, Rory (CMS/CMCS)" (b) (6)
GROUP
(b) (6)

Sent: 4/26/2023 11:47:12 AM -0400

To: Howe, Rory (CMS/CMCS) (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).

(b) (5)

(b) (5)

[Redacted]

[Redacted]

[Redacted]

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>

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

Thx Rory – I had in mind something in writing, that we could take time to look into carefully and respond to precisely. (b) (5)

Jeremy Vogel

Attorney, DHHS/OGC/CMSD

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

Sent: Monday, May 13, 2019 1:58 PM

To: Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@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

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>

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 (b) (5) (My
intuition is that (b) (5) ...)

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 on (b) (5)

they recommended we bring this issue to OGC.

(b) (5)

(b) (5)

(b) (5) [Redacted]

(b) (5) [Redacted]

(b) (5) [Redacted]

The issues around the (b) (5) [Redacted] have raised several concerns from OACT as part of our review of the managed care rates:

(b) (5) [Redacted]

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:

(b) (5) [Redacted]

(b) (5)

(b) (5)

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

From: "Howe, Rory (CMS/CMCS)" (b) (6)
GROUP
(b) (6)

Sent: 4/27/2023 4:49:48 PM -0400

To: "Vogel, Jeremy (HHS/OGC)" <Jeremy.Vogel@hhs.gov>; "Campbell, Matthew (HHS/OGC)" <Matthew.Campbell@hhs.gov>

CC: "Mannchen, Garrett (HHS/OGC)" <Garrett.Mannchen@hhs.gov>

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. (b) (5)

Also, James Bickford attended an in-person meeting today (b) (5)

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

From: "Howe, Rory (CMS/CMCS)" (b) (6)
GROUP
(b) (6)

Sent: 1/13/2023 4:05:43 PM -0500

To: "Teal, Lela (CMS/CMCS)" <Lela.Teal@cms.hhs.gov>; "Maccarroll, Amber (CMS/CMCS)" <Amber.MacCarroll@cms.hhs.gov>

CC: "Silanskis, Jeremy (CMS/CMCS)" <Jeremy.Silanskis@cms.hhs.gov>

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 25th 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

From: "Hebert, Krista (CMS/CMCS)" <krista.hebert@cms.hhs.gov>
Sent: 3/14/2023 2:06:05 PM -0400
To: "Katch (she/her), Hannah (CMS/OA)" <Hannah.Katch@cms.hhs.gov>; "Briskin, Perrie (CMS/CMCS)" <Perrie.Briskin@cms.hhs.gov>; "Tesfaye, Eden (CMS/OA)" <eden.tesfaye@cms.hhs.gov>
CC: "Tsai, Daniel (CMS/CMCS)" <Daniel.Tsai@cms.hhs.gov>; "Costello, Anne Marie (CMS/CMCS)" <AnneMarie.Costello@cms.hhs.gov>
Subject: RE: RE: [INTERNAL] ACBL Mtg w/Sec. Kinsley and Gov. Cooper
Attachments: NC HASP Preprint - 2.28.2023.pdf; NC HASP Preprint Attachment - 2.28.2023.docx; NCDHHS Draft Pre-Print: Healthcare Access & Stabilization Program (HASP); Status of North Carolina Section 1115 Requests.docx

Hi Hannah and Eden,

See below points for Thursday's call with NC. Also attaching a few papers for additional background on SDP and 1115 in case it's helpful.

- Unwinding: NC team needs to remain focused on finishing the unwinding work with our team on the renewal mitigation plan. Reaffirm that we will support NC with implementation of expansion. Ensuring that unwinding goes well is critical to the successful implementation of expansion.
- State Directed Payments: NC shared a draft preprint/proposal for SDP with us, but asked that we not take any specific actions with the submission until expansion passes. To our knowledge, they are funding through a flat tax, not a hold harmless. We'd like to discuss the direction.
- 1115 Waivers: North Carolina has 2 pending 1115 amendments. Topics for each pending amendment include: (1) expanding the Healthy Opportunities Pilot (HOP), removing most duals with significant BH needs and requiring enrollment into tailored BH/IDD plans; (2) expanding Medicaid eligibility to parents/caretaker relatives of foster care youth and expanding eligibility for the Children and Families Specialty Plan. We are planning to approve amendment #1 imminently, and will continue to work with the state on a longer-tailed implementation for amendment #2.

Of note, Jay (NC SMD) is at AHIP this week, and Dan/Anne Marie will try to catch him there too. Let me know if you want this in another format or need any additional details.

Best,

Krista

From: Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>
Sent: Monday, March 13, 2023 5:00 PM
To: Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>; Hebert, Krista

(CMS/CMCS) <krista.hebert@cms.hhs.gov>

Subject: RE: [INTERNAL] ACBL Mtg w/Sec. Kinsley and Gov. Cooper

Can you help with this prep document? I can format it etc. But would be great if CMCS could share the relevant info – e.g. what are the things you want ACBL to ask/offer?

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

From: CMS Administrator <CMSAdministrator@cms.hhs.gov>

Sent: Monday, March 13, 2023 4:54 PM

To: CBL (she/her), Administrator (CMS/OA); Tsai, Daniel (CMS/CMCS); Ellis (she/her), Kyla (CMS/OA); Tesfaye, Eden (CMS/OA); Hebert, Krista (CMS/CMCS); Briskin, Perrie (CMS/CMCS); Katch (she/her), Hannah (CMS/OA)

Subject: [INTERNAL] ACBL Mtg w/Sec. Kinsley and Gov. Cooper

When: Thursday, March 16, 2023 11:00 AM-11:30 AM (UTC-05:00) Eastern Time (US & Canada).

Where: Zoom;

<https://cms.zoomgov.com/j/> (b) (6)

CMS Administrator is inviting you to a scheduled ZoomGov meeting.

Join ZoomGov Meeting

<https://cms.zoomgov.com/j/> (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)

Find your local number: <https://cms.zoomgov.com/u/abe9Zd4S6>

Join by SIP

Password: (b) (6)

[sip:\(b\) \(6\)@sip.zoomgov.com](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.

Meeting Title: FL Staff Call on Hold Harmless (Provider Tax) Issue

From: "Chadwick, Alpheus (CMS/OL)" <Alpheus.Chadwick@cms.hhs.gov>

Sent: 5/4/2023 4:47:41 PM -0400

To: "Martino, Maria (CMS/OL)" <Maria.Martino@cms.hhs.gov>; "Sanders, Kaylynn (CMS/OL)" <Kaylynn.Sanders@cms.hhs.gov>; "Kirchgraber, Kate (CMS/OL)" <Kate.Kirchgraber@cms.hhs.gov>; "Howe, Rory (CMS/CMCS)" <Rory.Howe@cms.hhs.gov>; "Khalid, Zunaira (CMS/OL)" <Zunaira.Khalid@cms.hhs.gov>

Attendees: Howell, Cherie (CMS/OL); Martino, Maria (CMS/OL); Sanders, Kaylynn (CMS/OL); Kirchgraber, Kate (CMS/OL); Howe, Rory (CMS/CMCS); Khalid, Zunaira (CMS/OL)

Location: <https://cms.zoomgov.com/j/1602325294?pwd=cEZ5YIRuWkZzdXB2R2pBQ3NsNUVyUT09>

Start Time: 5/9/2023 1:30:00 PM -0400

End Time: 5/9/2023 2:00:00 PM -0400

Duration: 30 minutes

Reminder Time: 5/9/2023 1:30:00 PM -0400

Is Recurring: false

Recurrence Type: Not

Recurrence Pattern:

Response Status: 5

Busy Status: Tentative

Attachments: RE: FL CMS Call on Informational Bulletin; CMS Bulletin 1-Pgr[2].pdf; Bulletin - MFAR Resurfacing Impact.pdf

This call is with **staff** from the offices of Rep. Debbie Wasserman Schultz (D-FL) and Rep. Kathy Castor (D-FL), who asked to discuss Florida hospital concerns with the CMS Informational Bulletin regarding hold harmless agreements.

Alpheus Chadwick is inviting you to a scheduled ZoomGov meeting.

Join ZoomGov Meeting

<https://cms.zoomgov.co> (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 (b) (6)

Find your local number: <https://cms.zoomgov.com/j/6666666666>

Join by SIP

Password: (b) (6)

[sip:\(b\) \(6\)@sip.zoomgov.com](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 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.

From: "Howe, Rory (CMS/CMCS)" (b) (6)
[Redacted]
Sent: 5/8/2023 10:54:40 AM -0400
To: "Briskin, Perrie (CMS/CMCS)" <Perrie.Briskin@cms.hhs.gov>
CC: "Costello, Anne Marie (CMS/CMCS)" <AnneMarie.Costello@cms.hhs.gov>; "Tsai, Daniel (CMS/CMCS)" <Daniel.Tsai@cms.hhs.gov>; "Maccarroll, Amber (CMS/CMCS)" <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy D. (CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov); "Boston, Beverly (CMS/CMCS)" <Beverly.Boston@cms.hhs.gov>
Subject: FW: FW: OGC/DOJ Revisions to Draft Letter
Attachments: Draft FRA Tax Letter (OGC-DOJ Edits 5-08-23 CMSD.docx)

Hi Perris,

FYI, as you asked us to keep you in the loop on (b) (5) hold harmless letter status. FMG just received feedback from OGC and DOJ (see attached) and the comments were relatively minor. We plan to put an updated version in Dan and Anne Marie's book for tonight. Please let us know if you need anything in the interim.

Thanks,

Rory

From: Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>
Sent: Monday, May 8, 2023 10:37 AM
To: Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>
Cc: Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>
Subject: OGC/DOJ Revisions to Draft Letter

Rory,

Attached is a draft of (b) (5) with some proposed revisions from OGC and DOJ. Please let us know if you have any comments or questions. Thanks.

Matt

Matthew A. Campbell

Attorney

Office of the General Counsel – CMS Division

U.S. Department of Health & Human Services

330 Independence Ave. S.W.

Cohen Building, Room 5316

Washington, D.C. 20201

(202) 240-3275 (office)

(b) (6) (mobile)

Confidentiality Notice: This message (including any attachments) from the HHS Office of the General Counsel normally contains information that is PRIVILEGED and CONFIDENTIAL, and is for the sole use of the intended recipient(s). Use or distribution by an unintended recipient is prohibited. If you believe you received this message (and any attachments) in error, please do not read, copy, print, forward, or otherwise use or share the information; please permanently delete all copies of the email and attachments and notify the sender immediately. Your receipt of this message is not intended to waive any applicable privilege. This document may be exempt from disclosure under the Freedom of Information Act.

From: "Howe, Rory (CMS/CMCS)" (b) (6)
Sent: 4/27/2023 7:58:19 AM -0400
To: "Maccarroll, Amber (CMS/CMCS)" <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy D. (CMS/CMCS) (Jeremy.Silanskis@cms.hhs.gov)
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

From: "Howe, Rory (CMS/CMCS)" (b) (6)
Sent: 2/13/2023 2:05:45 PM -0500
To: "Boston, Beverly (CMS/CMCS)" <Beverly.Boston@cms.hhs.gov>
CC: "adams, lia (CMS/CMCS)" <Lia.Adams@cms.hhs.gov>
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. Â§ 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. Â§ 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

From: "Howe, Rory (CMS/CMCS)" (b) (6)
Sent: 2/14/2023 4:45:56 PM -0500
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: 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) Local Provider Participation Fund is important. I think it (b) (5) I thin (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) (6)

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

From: Boston, Beverly (CMS/CMCS) <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>; 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: 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 weâ€™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:**



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>; 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>; 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
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 â€" FMG revises
- 1/26 9am â€" Send to EOP (DPC, OMB) for review
- 1/30 12pm â€" EOP sends comments
- 1/30 â€" FMG revises
- 1/31 or 2/1 â€" 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 canâ€™t or shouldnâ€™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

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 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 youâ€™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 (b) (5) . It was carefully crafted language. I would not recommend (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>
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 â€”

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

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 prosecution to the full extent of the law.

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>; Bennis, Antoinette (CMS/OFM) <Antoinette.Bennis@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>; 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.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 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.

From: "Howe, Rory (CMS/CMCS)" (b) (6)
Sent: 1/3/2023 3:56:41 PM -0500
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: FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements
Attachments: Healthcare Related Taxes CIB-Final (CMSDOGCmarkup) FMG.docx

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, (b) (5) And a typo.

Tim Engelhardt (he/him)

Medicare-Medicaid Coordination Office

Centers for Medicare & Medicaid Services

202.690.6277

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 prosecution to the full extent of the law.

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>; Bennis, Antoinette (CMS/OFM) <Antoinette.Bennis@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>; 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>; Dinicola, Kelly (CMS/OC) <Kelly.Dinicola@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.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 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.

From: "McLemore, Monica (CMS/OSORA)" <Monica.McLemore@cms.hhs.gov>
Sent: 3/17/2023 2:21:07 PM -0400
To: "Alexander, Bruce (CMS/OC)" <Bruce.Alexander@cms.hhs.gov>;
"Boulanger, Jennifer (CMS/OL)" <Jennifer.Boulanger@cms.hhs.gov>;
"Cantwell, Kathleen (CMS/OSORA)" <Kathleen.Cantwell@cms.hhs.gov>;
"Chalmers, Natalia (CMS/OA)" <Natalia.Chalmers1@cms.hhs.gov>; CMS
OA Book <OABook@cms.hhs.gov>; "Corrigan, Dara (CMS/CPI)"
<Dara.Corrigan@cms.hhs.gov>; "Costello, Anne Marie (CMS/CMCS)"
<AnneMarie.Costello@cms.hhs.gov>; "Ellis (she/her), Kyla (CMS/OA)"
<Kyla.Ellis@cms.hhs.gov>; "Engelhardt, Tim (CMS/FCHCO)"
<Tim.Engelhardt@cms.hhs.gov>; "Fisher, Barbara (HHS/OGC)"
<Barbara.Fisher@HHS.GOV>; "Fleisher, Lee (CMS/CCSQ)"
<Lee.Fleisher@cms.hhs.gov>; "Fowler (she/her), Liz (CMS/CMMI)"
<Liz.Fowler@cms.hhs.gov>; "Greene, Mary (CMS/OBRHI)"
<Mary.Greene1@cms.hhs.gov>; "Harris, Will (CMS/OA)"
<William.Harris@cms.hhs.gov>; "Hebert, Krista (CMS/CMCS)"
<krista.hebert@cms.hhs.gov>; "Hoffman, Janice (HHS/OGC)"
<Janice.Hoffman@HHS.GOV>; "Katch (she/her), Hannah (CMS/OA)"
<Hannah.Katch@cms.hhs.gov>; "Montz, Ellen (CMS/CCIO)"
<Ellen.Montz@cms.hhs.gov>; "Oconnor, Nancy (CMS/OPOLE)"
<Nancy.OConnor@cms.hhs.gov>; "Oelschlaeger, Allison (CMS/OEDA)"
<Allison.Oelschlaeger@cms.hhs.gov>; "Richardson (she/her), Erin
(CMS/OA)" <Erin.Richardson@cms.hhs.gov>; "Seshamani, Meena
(CMS/OA)" <Meena.Seshamani@cms.hhs.gov>; "Shaw, Alita (CMS/OL)"
<Alita.Shaw@cms.hhs.gov>; "Spitalnic, Paul (CMS/OACT)"
<paul.spitalnic@cms.hhs.gov>; "Stahlman, Mary Ellen (CMS/OL)"
<MaryEllen.Stahlman@cms.hhs.gov>; "Tefsaye, Eden (CMS/OA)"
<eden.tefsaye@cms.hhs.gov>; "Truffer, Christopher (CMS/OACT)"
<Christopher.Truffer@cms.hhs.gov>; "Tsai, Daniel (CMS/CMCS)"
<Daniel.Tsai@cms.hhs.gov>; "Woronoff, Arielle (CMS/OL)"
<Arielle.Woronoff@cms.hhs.gov>; "Yao, Kristiana (CMS/OA)"
<Kristiana.Yao1@cms.hhs.gov>
CC: "Abbott, Linda B (CMS/OSORA)" <lindab.abbott@cms.hhs.gov>; "Briskin,
Perrie (CMS/CMCS)" <Perrie.Briskin@cms.hhs.gov>; "Croston, Diane
(CMS/OACT)" <Diane.Croston@cms.hhs.gov>; "Forrester, Shelia
(HHS/OGC)" <Shelia.Forrester@hhs.gov>; "Harshman, Sara
(CMS/CMCS)" <Sara.Harshman@cms.hhs.gov>; "Hitchcock, Angela
(CMS/OA)" <Angela.Hitchcock@cms.hhs.gov>; "Hitchcock, Katherine
(CMS/OEDA)" <Katherine.Hitchcock@cms.hhs.gov>; "Jackson, Marilyn
(CMS/OSORA)" <Marilyn.Jackson@cms.hhs.gov>; "Keene, Danyail
(CMS/OL)" <Danyail.Keene@cms.hhs.gov>; "Khan, Farooq
(CMS/OSORA)" <Farooq.Khan@cms.hhs.gov>; "Lee, Doris (HHS/OGC)"
<Doris.Lee@HHS.GOV>; "McClenathan, Jane (CMS/CMCS)"
<Jane.McClenathan@cms.hhs.gov>; "McLemore, Monica
(CMS/OSORA)" <Monica.McLemore@cms.hhs.gov>; "Miller, Ruth-Sam
(CMS/OSORA)" <Ruth.Miller@cms.hhs.gov>; "Moore, Cathy
(CMS/OSORA)" <Cathy.Moore@cms.hhs.gov>; "Parker, Don
(HHS/OGC)" <Don.Parker@HHS.GOV>; "Reynolds, Kerrian
(CMS/OSORA)" <kerrian.reynolds@cms.hhs.gov>; "Richmond, Carly
(CMS/OSORA)" <carly.richmond@cms.hhs.gov>; "Smith, Mary
(HHS/OGC)" <Mary.Smith@HHS.GOV>; "Teal, Lela (CMS/CMCS)"
<Lela.Teal@cms.hhs.gov>; "Terry (She/Her), Tequila (CMS/CMMI)"
<Tequila.Terry@cms.hhs.gov>; "Vitolo, Sara (CMS/CMCS)"
<Sara.Vitolo@cms.hhs.gov>
Subject: CMCS Issues Meeting Materials 3.20.23

Attachments: CMCS Issues Meeting Agenda and Materials 3-20-23.pdf

Leadership encourages your active participation in the discussion when topics are relevant to the work of your Office or Center.



DEPARTMENT OF HEALTH & HUMAN SERVICES
Centers for Medicare & Medicaid Services
200 Independence Avenue SW
Washington, DC 20201

Office of Strategic Operations and Regulatory Affairs

March 17, 2023

To: Chiquita Brooks-LaSure
Administrator

Jonathan Blum
Principal Deputy Administrator and Chief Operating Officer

Through: Kathleen Cantwell
Director

From: Monica McLemore
Program Coordinator

SUBJECT: CMCS Issues Meeting: Administrator Level

DATE: March 20, 2023

TIME: 10:00 AM – 11:00 AM

PLACE: 314G; Zoom <https://cms.zoomgo> (b) (6)

IRA-Related Policies: No

Participants: OA: Erin Richardson, Kyla Ellis, Hannah Katch, Will Harris, Kristiana Yao, Natalia Chalmers, Eden Tesfaye; CMCS: Dan Tsai, Anne Marie Costello, Sara Vitolo; CM: Meena Seshamani; CCIIO: Ellen Montz; CCSQ: Lee Fleisher; OGC: Janice Hoffman; Barbara Fisher; OL: Arielle Woronoff, Jennifer Boulanger, Mary Ellen Stahlman; OSORA: Kathleen Cantwell; OC: Bruce Alexander; OACT: Paul Spitalnic, Chris Truffer; EPM: Megan Curran; FCHCO: Tim Engelhardt; OMH: LaShawn McIver; CMMI: Liz Fowler; CPI: Dara Corrigan; OPOLE: Nancy Oâ€™Connor; OBRHI: Mary Greene; OEDA: Allison Oelschlaeger

Purpose: This meeting is being held to brief you and request your guidance on the items below.

Agenda:

Discussion Items:

(b) (5)

o

(b) (5)

[Redacted]

o Briefer: Rory Howe

o Page 6

Informational Item:

3. **CMCS Issues Follow-up Items** â€“ None at this time.

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 prosecution to the full extent of the law.

From: "Endelman (he/him), Jonathan (CMS/CMCS)"
<Jonathan.Endelman@cms.hhs.gov>
Sent: 1/11/2023 9:39:00 AM -0500
To: "Arnold, Charlie (CMS/CMCS)" <Charlie.Arnold@cms.hhs.gov>; "Howe, Rory (CMS/CMCS)" <Rory.Howe@cms.hhs.gov>; "adams, lia (CMS/CMCS)" <Lia.Adams@cms.hhs.gov>
CC: "Goldstein, Stuart (CMS/CMCS)"
<STUART.GOLDSTEIN@cms.hhs.gov>; "Silanskis, Jeremy (CMS/CMCS)" <Jeremy.Silanskis@cms.hhs.gov>; "Maccarroll, Amber (CMS/CMCS)" <Amber.MacCarroll@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>; "Fan, Kristin (CMS/CMCS)" <Kristin.Fan@cms.hhs.gov>; "Mosley, Elle (CMS/CMCS)" <larrica.mosley@cms.hhs.gov>
Subject: RE: RE: North Carolina
Attachments: Questions on North Carolina Hospital Tax Statistical Test January 11 2023.docx; NC Financing 1-11-23.docx

Dear Rory,

In accordance with your instructions below we have revised the hold harmless questions to (b) (5). 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

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Arnold, Charlie (CMS/CMCS) <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>
Cc: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>
Subject: FW: North Carolina

FYI...

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, January 10, 2023 4:05 PM
To: Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>
Cc: Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; 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>
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 (b) (3) (A)

(b) (5)

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 they 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

(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: 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>
Sent: Monday, January 9, 2023 3:27 PM
To: 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: Snyder, Laura (CMS/CMCS) <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

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>; 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: Snyder, Laura (CMS/CMCS) <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

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Sent: Thursday, January 5, 2023 10:39 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>; 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 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>
Sent: Thursday, December 15, 2022 12:05 PM
To: 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>; 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

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

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>; 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>

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

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: CMS State Directed Payment <StateDirectedPayment@cms.hhs.gov>

Sent: Thursday, December 15, 2022 10:03 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,

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>
Sent: Tuesday, December 13, 2022 1:45 PM
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 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>
Sent: Monday, November 28, 2022 12:04 PM
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—Great! Thanks for the update.

Lovie

From: Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>
Sent: Monday, November 28, 2022 11:50 AM
To: 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>; 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

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>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@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>

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

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; Betty.J.Staton@dhhs.nc.gov
Cc: Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; CMS State Directed Payment <StateDirectedPayment@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>
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

From: "Howe, Rory (CMS/CMCS)" <(b) (6)>
Sent: 2/22/2023 4:32:12 PM -0500
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: 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>; 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>
Sent: Tuesday, February 21, 2023 1:29 PM
To: 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>; 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: 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>

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 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>
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)**
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

410-786-4186

From: Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>

Sent: Wednesday, February 15, 2023 12:21 PM

To: Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; 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>; 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 comment to Ricardo's input.

From: Holligan, Ricardo (CMS/CMCS) <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>; 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>

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

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? **(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 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

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**
 - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? (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.**
 - 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>
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 it (b) (5)
(b) (5) I think (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 we're not (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

7500 Security Blvd.

Mail Stop, S3-14-28

Baltimore, MD 21244-1850

From: Boston, Beverly (CMS/CMCS) <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>; 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: 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:**



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>; 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>; 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

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)

They say we should (b) (5)

I think we should (b) (5)

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

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>
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>
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

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 prosecution to the full extent of the law.

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>; Bennis, Antoinette (CMS/OFM) <Antoinette.Bennis@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>; 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.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.