

Message

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**From:** Tesfaye, Eden (CMS/) [redacted] b(6)  
[redacted] b(6)  
**Sent:** 2/24/2023 2:56:10 PM  
**To:** Richardson (she/her), Erin (CMS/OA) [redacted] b(6)  
[redacted] b(6)  
**Subject:** Re: Re: MEDIA INQUIRIES: FEB 24

Got it. Super helpful. Thank you!

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**From:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:54:28 AM  
**To:** Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>  
**Subject:** RE: MEDIA INQUIRIES: FEB 24

Meaning they added their names to that number of media inquiries that they want to see the responses before they go

**From:** Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:53 AM  
**To:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>  
**Subject:** FW: MEDIA INQUIRIES: FEB 24

I'm sure this is a dumb question but what do folks mean when they say +1 or +3?

**From:** Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:52 AM  
**To:** Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Kaiser, Alyssa (CMS/OL) <Alyssa.Kaiser@cms.hhs.gov>; Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>  
**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>  
**Subject:** RE: MEDIA INQUIRIES: FEB 24

+3 – thanks!

**From:** Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:35 AM  
**To:** Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum,

Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OTOole1@cms.hhs.gov](mailto:Meghan.OTOole1@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>; Kaiser, Alyssa (CMS/OL) <[Alyssa.Kaiser@cms.hhs.gov](mailto:Alyssa.Kaiser@cms.hhs.gov)>; Tesfaye, Eden (CMS/) <[eden.tesfaye@cms.hhs.gov](mailto:eden.tesfaye@cms.hhs.gov)>  
**Cc:** Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Shorter, Kimberly (CMS/OC) <[Kimberly.Shorter@cms.hhs.gov](mailto:Kimberly.Shorter@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Thorn, Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>  
**Subject:** RE: MEDIA INQUIRIES: FEB 24

Thanks!

**From:** Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>  
**Sent:** Friday, February 24, 2023 8:13 AM  
**To:** Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OTOole1@cms.hhs.gov](mailto:Meghan.OTOole1@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>; Kaiser, Alyssa (CMS/OL) <[Alyssa.Kaiser@cms.hhs.gov](mailto:Alyssa.Kaiser@cms.hhs.gov)>; Tesfaye, Eden (CMS/) <[eden.tesfaye@cms.hhs.gov](mailto:eden.tesfaye@cms.hhs.gov)>  
**Cc:** Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Shorter, Kimberly (CMS/OC) <[Kimberly.Shorter@cms.hhs.gov](mailto:Kimberly.Shorter@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Thorn, Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>  
**Subject:** MEDIA INQUIRIES: FEB 24

Happy Friday!

Below, please find a list of open inquiries. Kindly flag any you have an interest in reviewing. Thanks so much!

Outlet	Contact Name	Description of Request	Received	Deadline	Senior Advisor
Market Watch	Brett Arends	RE: Lecanemab. Could the CMS please explain in more detail why it will not approve this drug, and respond to the comments made by the American Association of Neurologists, 92 members of Congress, and various other bodies urging it to reconsider?	02/24/2023	02/24/2023	Will, Kristiana (FYI)

Fierce Healthcare	Robert King	<p>This is Robert King with Fierce Healthcare. I am writing you to get a response from remarks from Patrick Conway of Optum made at Health Datapalooza surrounding coding changes in the proposed advance notice. Dr. Conway asserted that the shift from ICD-9 to ICD-10 will result in 2,000 codes being pulled out from the program. He asserts that this will harm dual eligible and low-income beneficiaries as some of the codes include mild depression care.</p> <p>I wanted to get CMS' response to these remarks. Is the agency going to end up getting rid of 2,000 codes and has it looked into the impact of this change on beneficiaries? I would like to get a response today but I know the timing constraints may be difficult. I can add in a statement after the story is published later tonight. Thanks for your help! **Please note, inquiry arrived after 5pm. We told the reporter we would do our best to assist on 2/24.</p>	02/23/2023	02/24/2023	Kristiana
WNBC-TV	Doreen Geiger	<p>We received a call from a viewer saying she has been receiving several phone calls to her landline that appear to be from a financial institution but when she answers, the caller tries to sell her a Medicare Advantage Plan. Are these calls actually coming from Medicare? How would people know if they are legit or not? This might be a story we air early next week.</p>	02/23/2023	02/24/2023	
Lexington Herald-Leader	Rick Childress	<p>I'm reaching out to see if there's any additional information about the termination of the Medicare provider agreement for the Parkview Post-Acute and Rehabilitation Center in Pikeville, Kentucky? I've seen the public notice/press release and I just wanted to check to see if there's been any updates since.</p>	02/23/2023	02/23/2023	
McKnight's Long-Term Care News	Kimberly Marselas	<p>Nursing home staffing minimum</p> <p>A few questions on the staffing study/possible mandate: 1. Is there any formal comment period open on the staffing minimum proposal, or is there any way to review comments CMS has received since the last formal period closed? 2. Can you provide any further information on how and when the proposal will be made, i.e. would it be included in the 2024 SNF PPS rule, or will it be issued as a stand-alone rule?</p>	02/23/2023	02/24/2023	Will, Kristiana (FYI)

STAT News	Casey Ross	<p>I'm working on a story on Medicare Advantage coverage denials and appeals, and how the volume of appeals is changing over time. My questions are:</p> <p>-- Can you explain the difference between QICs (Maximus) and QIOs (Livanta, Kepro) in the Medicare Advantage (Part C) appeals process? I have read the docs on your site, but it doesn't explain the difference between the two designations. Do they perform the same function in reconsidering initial denials by MA plans, or do they perform different functions in the process?</p> <p>-- Does this database on Part C appeals (<a href="https://www.cms.gov/qic-decision-search?planType=Part+C&amp;sort=desc">https://www.cms.gov/qic-decision-search?planType=Part+C&amp;sort=desc</a>) reflect only the appeals processed by Maximus (the QIC), or does it include appeals handled by the QIOs? I'm trying to understand whether the database reflects all the Part C appeals handled in a given year, or just a subset?</p> <p>-- Is Maximus the only federally-designated QIC?</p>	02/23/2023	02/27/2023	
WIRED	Brenda Stolyar	<p>My name is Brenda Stolyar and I'm a writer at Wired. I'm currently working on updating our Best At-Home Covid-19 Tests story. The Biden Administration recently announced it will be terminating the public health emergency surrounding Covid-19 on May 11, 2023. I wanted to reach out and see if you could provide me with any details on how coverage of free at-home Covid-19 tests will be impacted for those who have Medicare and Medicaid.</p>	02/22/2023	02/23/2023	Will
Las Vegas Review - Journal	Mary Hynes	<p>I'm writing today on a briefing today by the Better Medicare Alliance and a new study. An analysis by Avalere shows that the proposed cuts could lead to premiums that are \$76.05 higher a month and \$912.58 higher a year for Nevadans who choose Medicare Advantage. The average premium for Nevadans this year is \$3.78 a month, or \$45.36 annually. The cuts would lead to premiums of \$79.83 each month, or \$957.96 a year, if the same level of benefits is maintained, according to the study. Nationwide, the average annual premium increase would be \$540, according to the study. Can you comment on these findings? On the steep increases according to the study, and that the increases would be highest in Nevada? My deadline is today. Here's a link to the story's early version: <a href="https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-">https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-</a></p>	02/22/2023	02/24/2023	Meghan



		<a href="#"><u>could-hit-nevadans-hardest-study-says-2733220/</u></a>			
Wisconsin Examiner	Erik Gunn	In reading your tables on Medicare and Medicare Advantage enrollment, the columns containing Medicare Advantage data are given the heading -- "Medicare Advantage And Other Health Plans." -- The phrase "And Other Health Plans" confuses me. What are the "other health plans" that might be included in this column and are NOT Medicare Advantage plans? How big a share of the overall number in this column consists of the "OTHER health plans" that are NOT Medicare Advantage Plans? If I am reporting the number in that column as simply "Medicare advantage enrollment" is that essentially accurate? Or do I need to somehow derive a different number just to count Medicare Advantage enrollment that does not include the "other health plans.."???	02/22/2023	02/23/2023	
Our Sunday Visitor	Katie Yoder	I'm writing a story about a proposal to make birth free in the United States. I read that, in 2020, 42% of U.S. births were covered by Medicaid. Can you confirm that? Are there more recent numbers? A source told me that, while most states have pregnancy Medicaid, this does not benefit women who are covered as dependents on their parents' insurance plan. Can you confirm this? Are women who are covered as dependents on their parents' plan disqualified from applying for Medicaid? (I'm hearing this is a concern because insurance plans of large employers are not required to provide delivery for dependents.) Thanks for your time! I greatly appreciate any/all information you have about this.	02/22/2023	02/24/2023	Hannah
CNN	Tami Luhby	I saw Politico's story that CMS/HHS is working with Congress to get the authority to continue providing Medicare beneficiaries with up to 8 free at-home tests a month. Could you please update me on where this effort stands? On background is fine. And please let me know if/when CMS/HHS receives the authority and covers the at-home tests.	02/22/2023	02/23/2023	Will
Inside Health Policy	Bridget Early	Hi! I just have a quick question about the proposed universal foundation for a story I'm filing today (Feb. 22) at 4pm. I was wondering	02/22/2023	02/23/2023	

		how the universal foundation is supposed to differ from the health equity index CMS developed last year -- would it incorporate the HEI as one of the core quality measures across programs?			
The Missouri Independent	Clara Bates	<p>I am trying to get clarity on what standards CMS uses to accept states' waivers for extension of postpartum Medicaid. The latest version of the Missouri legislature's bill to extend postpartum Medicaid coverage includes the following provision:</p> <p>"The state shall not provide payments, add ons, or reimbursements to health care providers through MO HealthNet for medical assistance services provided to persons who do not reside in this state, as determined under 5 42 CFR 435.403"</p> <p>1. Does that provision conflict with federal statute, as it appears to? 2. In what instances does CMS reject a state's waiver to extend postpartum coverage? Would the inclusion of such a provision be reason to reject the application? 3. Did CMS reject Texas's waiver last year because of the language around abortion? Would language that, as Missouri's draft does, clarifies "A woman shall be enrolled in benefits under this subdivision when her child is enrolled in the MO HealthNet program or the children's health insurance program or when a physician or the managed care plan notifies the MO HealthNet program of the pregnancy ending involuntarily or necessarily to save the life of the mother" also be of concern to CMS?</p> <p>Here is the legislation <a href="https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf">https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf</a></p>	02/22/2023	02/23/2023	Hannah
University of CA, Santa Cruz Science Communications Program	Elissa Welle	<p>I am looking for numbers related to vagus nerve stimulation for epilepsy. I'd like to find the number of devices implanted in adults and children in the US, and I imagine CMS collects the numbers of surgery/device reimbursements for these implants. However, I cannot seem to find the right database with this information. Can you help point me in the right direction?</p>	02/22/2023	03/01/2023	

Associated Press	Kavish Harjai	<p>I am a data reporter with the Associated Press working on a story that touches on the number of Medicaid enrollees in each state and nationally from March 2019 to the most recent month for which data is available. The following questions refer to the CMS dataset “State Medicaid and CHIP Applications, Eligibility Determinations, and Enrollment Data.”</p> <p>- Can you explain what exactly the footnote ‘Includes Individuals Enrolled At Any Time in Month (Not a Point-in-time Count’ means? I noticed it’s attached to most of West Virginia’s Medicaid enrollment numbers between March 2019 and October 2022 under the column ‘total_medicare_enrollment__footnotes.’ I also see it attached to a number of Medicaid enrollment numbers for both Ohio and Washington. Is it ok to compare enrollment figures that have the footnote to others for the same state without the footnote? Is it ok to compare enrollment figures that have the footnote to other states for the same month?</p> <p>- There is a footnote attached to most of Utah’s medicare enrollment numbers indicating that the numbers include ‘Enrollees in Other Financial Assistance Programs Not Enrolled in Medicare or CHIP.’ I contacted Utah’s Medicare agency, and it said “Utah includes the disclaimer to indicate that some cases are receiving both financial and medical assistance. We do not report numbers that are financial assistance only.” I wasn’t really able to make sense of the footnote or the response. Could you clarify the meaning of the footnote, and whether it’s ok to use the Medicare enrollment figures for Utah as they are?</p>	02/21/2023	02/23/2023	Hannah
WYMT	Buddy Forbes	<p>Good morning! I am a reporter for WYMT in Eastern Kentucky. I am working on a story about the notice of termination for the Parkview Post-Acute and Rehabilitation Center located at 200 Nursing Home Lane in Pikeville, Ky. I was hoping someone would be able to provide a little more information into what caused the termination and what this means for the residents.</p>	02/21/2023	02/23/2023	Will
Los Angeles Times	Emily Alpert Reyes	<p>Hello, I'm interested in the process in which patients are assessed by transplant centers before being approved for the kidney transplant waitlist. Is there any requirement for a transplant center to perform that assessment within a certain period of time? Is the amount of time taken for the assessment measured in any way that is monitored by CMS?</p>	02/21/2023	02/27/2023	

Wall Street Journal	Anna Matthews	<p>Hi all, I saw the Secretary's statement and the fact sheet regarding the Advance Notice, and I wanted to follow up with a few questions.</p> <p>1) The big difference between Wall Street analyst/insurance industry assessment of the impact (a 2.27% cut in revenue) and CMS's (a 1.03% increase) seems to be the 3.3% "MA risk score trend" that CMS includes. Can you explain what that is and why CMS believes it should be included and would increase the plan's revenue?</p> <p>2) In the fact sheet released last week, CMS said it had "identified diagnosis codes that are not used consistently across the industry" and "has proposed to address these inconsistencies in order to ensure insurance companies offering Medicare Advantage are not gaming the system." Can you explain what CMS meant by that, and how the codes that are being eliminated were selected, with a bit more clarity? Does CMS feel that some plans were "gaming" the system by using these codes when not justified?</p> <p>3) Some in the industry have argued that the code tweaks could result in far larger revenue dropoffs for some plans and risk-bearing physician groups. For example, American's Physician Groups have suggested revenues could fall by 10% to 20% for some of its members. The Better Medicare Alliance released an Avalere analysis that suggested there could be a \$540 reduction in benefits per members on average. Does CMS agree with those claims? Why or why not? And does CMS feel that steeper drops in revenue would occur among groups and plans that were employing coding practices the agency feels might not be justified under the current system?</p> <p>4) Any other comments you'd want to share about the Advance Notice and its impact?</p>	02/20/2023	02/23/2023	Meghan
Arizona Republic	Andrew Ford	Hello, has CMS sent preclusion letters to any Modern Vascular clinics? If yes, can you say why?	02/17/2023	02/23/2023	Will
Wall Street Journal	Julie Wernau	I am rating about what information is available about doctors online. I'd like to mention the Care Compare site and am wondering how comprehensive the site is, if disciplinary actions and medicare claims are included and what consumers can expect/not expect to find when using the site.	02/17/2023	02/23/2023	

Bloomberg Industry Group	Celine Castronuovo	<p>I'm Bloomberg Law's FDA and drug pricing reporter, and my team is doing an ongoing series of profiles on officials involved in implementing the drug pricing provisions of the Inflation Reduction Act. Here's one my colleague did on Medicare Director Meena Seshamani in November:  <a href="https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0">https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0</a>. I recently reported on Principal Deputy Administrator Jonathan Blum's remarks at the Biopharma Congress, and I was wondering if it would be possible to set up a conversation with him to discuss his career at the CMS, and how that is informing what he's working on now to help implement the drug price negotiations, the Part D redesign, and other components of the IRA. If you could get back to me by next Thursday, Feb. 23, I would greatly appreciate it. Let me know if you have any questions.</p>	02/17/2023	02/23/2023	Meghan
Maryland Benefits Counseling Network	Charlie Hollins	I wish to receive confirmation that CMS has denied the 2022 expansion of EID eligibility that had allowed for unlimited income and limited resources only at the time of the initial application.	02/17/2023	02/28/2023	
Fox32 Denver	Carissa Scott	Will CMS confirm that Medicare often pays insurance providers between \$6,000 and \$7,000 per fixed-wing air-ambulance flight, and those patients can't be balance-billed by participating Medicare providers per federal law?	02/16/2023	02/23/2023	
GOV CIO	Nikki Henderson	<p>Good afternoon. Hope you're doing well. I'm reaching out today regarding an article interview request for a GovCIO Media &amp; Research feature on Data Literacy. I would be honored to speak with Ms. Allison Oelshlaeger about the challenges of reskilling and upskilling personnel with cutting-edge data literacy tools and training.</p> <p>I would also like to discuss what does data literacy means to CMS, how CMS is measuring data literacy and what programs CMS is using to improve data literacy. Here is a list of the interview questions:</p> <p>What training programs do you offer to improve data literacy across all levels of the workforce?  What challenges did you face with data literacy? How did they impact the tech solutions VA offers?</p>	02/10/2023	02/24/2023	Kristiana

	<p>How are data literacy programs improving other technology solutions – like AI or data governance for example? Where are those crossovers?</p> <p>How are you measuring and documenting results/ success within data literacy?</p> <p>Are you collaborating with other federal agencies to share best practices and partner to provide data-driven value?</p> <p>Moving forward, what are your goals with data literacy?</p> <p>I would like to schedule an interview within the next couple of weeks. My Editor-In-Chief would like for me to have my interviews done by Feb. 24 but I have a little flexibility. The actual article is due March 10 and the publication will be a short time after that. Please check Ms. Oelshlaeger's availability and get back to me at your earliest convenience.</p>		
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Message

**From:** Richardson (she/her), Erin (CMS/OA) [REDACTED] b(6)  
[REDACTED] b(6)

**Sent:** 2/23/2023 7:29:22 PM

**To:** Ellis (she/her), Kyla (CMS/OA) [REDACTED] b(6)

[REDACTED] b(6) Katch (she/her), Hannah  
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[REDACTED] OToole, Meghan  
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[REDACTED] Yao, Kristiana (CMS/OA)  
[REDACTED] Alyssa Kaiser (CMS/OL)

**CC:** [REDACTED] Aldana, Karen (CMS/OC)  
[REDACTED] Franklin, Julie (CMS/OC)  
[REDACTED] Toomey, Mary (CMS/OC)  
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[REDACTED] Thorn, Raymond

**Subject:** RE: RE: MEDIA INQUIRIES: FEB 23

+@Alyssa Kaiser (CMS/OL) (Alyssa.Kaiser@cms.hhs.gov) – please include her as well

**From:** Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>  
**Sent:** Thursday, February 23, 2023 2:27 PM  
**To:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA)

<Hannah.Katch@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>

**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

+Eden. Can we make sure she's included on this chain going forward for awareness.

Definitely agree on flagging since there is such high interest. I'll also say "aloud" that we should pull from the pre-vetted talking points that were used from this mornings interview to expedite.

**From:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>

**Sent:** Thursday, February 23, 2023 1:04 PM

**To:** Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>

**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

Would flag the Politico hospital transparency rule one for ASPA given the NBC interview. Would also share that one with ACBL as an FYI.

**From:** Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>

**Sent:** Thursday, February 23, 2023 11:27 AM

**To:** Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@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>

**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn,



Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

Thank you (and yes)!

**From:** Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>

**Sent:** Thursday, February 23, 2023 10:44 AM

**To:** Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>

**Cc:** Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Shorter, Kimberly (CMS/OC) <[Kimberly.Shorter@cms.hhs.gov](mailto:Kimberly.Shorter@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Thorn, Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

Thanks, Hannah! Yes, it is updated below. I've added your name beside it as I believe this is something you'll want to review.

**From:** Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>

**Sent:** Thursday, February 23, 2023 10:30 AM

**To:** Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>

**Cc:** Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Shorter, Kimberly (CMS/OC) <[Kimberly.Shorter@cms.hhs.gov](mailto:Kimberly.Shorter@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Thorn, Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

One for me – and is there a request from AP's Kavish Harjai?

Thanks!

**From:** Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>

**Sent:** Thursday, February 23, 2023 10:23 AM

**To:** Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL)

<Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>  
**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>  
**Subject:** RE: MEDIA INQUIRIES: FEB 23

Added me. Thank you.

**From:** Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>  
**Sent:** Thursday, February 23, 2023 9:48 AM  
**To:** Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@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>  
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**Subject:** MEDIA INQUIRIES: FEB 23

Good morning,

Below is a rundown of this morning's open media inquiries. Please flag any inquiries you'd like to review.

Thank you,

Outlet	Contact Name	Description of Request	Current Deadline	Senior Adviso
University of CA, Santa Cruz Science Communications Program	Elissa Welle	I am looking for numbers related to vagus nerve stimulation for epilepsy. I'd like to find the number of devices implanted in adults and children in the US, and I imagine CMS collects the numbers of surgery/device reimbursements for these implants. However, I cannot seem to find the right database with this information. Can you help point me in the right direction?	03/01/2023	
WIRED	Brenda Stolyar	My name is Brenda Stolyar and I'm a writer at Wired. I'm currently working on updating our Best At-Home Covid-19 Tests story. The Biden Administration recently announced it will be terminating the public health emergency surrounding Covid-19 on May 11, 2023. I wanted to reach out and see if you could provide me with any details on how coverage of free at-home Covid-19 tests will be impacted for those who have Medicare and Medicaid.	02/23/2023	Will

Las Vegas Review - Journal	Mary Hynes	I'm writing today on a briefing today by the Better Medicare Alliance and a new study. An analysis by Avalere shows that the proposed cuts could lead to premiums that are \$76.05 higher a month and \$912.58 higher a year for Nevadans who choose Medicare Advantage. The average premium for Nevadans this year is \$3.78 a month, or \$45.36 annually. The cuts would lead to premiums of \$79.83 each month, or \$957.96 a year, if the same level of benefits is maintained, according to the study. Nationwide, the average annual premium increase would be \$540, according to the study. Can you comment on these findings? On the steep increases according to the study, and that the increases would be highest in Nevada? My deadline is today. Here's a link to the story's early version: <a href="https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-could-hit-nevadans-hardest-study-says-2733220/">https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-could-hit-nevadans-hardest-study-says-2733220/</a>	2/23	
Politico	Ben Leonard	Hey! I'm working on a newsletter item for Future Pulse on this blog post <a href="https://www.healthaffairs.org/content/forefront/hospital-price-transparency-progress-and-commitment-achieving-its-potential?hsmi=246955043&amp;hsenc=p2ANqtz-982AQemg96cDmeBpAm5tTR8T706k4LOoydUCY81U5XRlEmJ94Xud-jr232Mxd22Kt_XV5MNK5fIKgseWTgDqCQOZSZKw">https://www.healthaffairs.org/content/forefront/hospital-price-transparency-progress-and-commitment-achieving-its-potential?hsmi=246955043&amp;hsenc=p2ANqtz-982AQemg96cDmeBpAm5tTR8T706k4LOoydUCY81U5XRlEmJ94Xud-jr232Mxd22Kt_XV5MNK5fIKgseWTgDqCQOZSZKw</a> . I saw the stat that "at least" 30 percent of hospitals aren't fully compliant with the price transparency regs. I saw an outside statistic that found that about 75 percent of hospitals aren't fully compliant. <a href="https://www.patientrightsadvocate.org/blog/new-report-shows-more-than-75-of-hospitals-still-not-complying-with-hospital-price-transparency-rule">https://www.patientrightsadvocate.org/blog/new-report-shows-more-than-75-of-hospitals-still-not-complying-with-hospital-price-transparency-rule</a> I was wondering if there's a reason you know for the differences. Would need it by 1 pm tomorrow.	02/23/2023	
WNIJ	Maria Gardner Lara	May I have your assistance in locating demographic data on patients served in FQHC's in the Rockford area.	02/24/2023	
Wisconsin Examiner	Erik Gunn	In reading your tables on Medicare and Medicare Advantage enrollment, the columns containing Medicare Advantage data are given the heading -- "Medicare Advantage And Other Health Plans." -- The phrase "And Other Health Plans" confuses me. What are the "other health plans" that might be included in this column and are NOT Medicare Advantage plans? How big a share of the overall number in this column consists of the "OTHER health plans" that are NOT Medicare Advantage Plans? If I am reporting the number in that column as simply "Medicare advantage enrollment" is that essentially accurate? Or do I need to somehow derive a different number just to count Medicare Advantage enrollment that does not include the "other health plans.."???	02/23/2023	
Our Sunday Visitor	Katie Yoder	I'm writing a story about a proposal to make birth free in the United States. I read that, in 2020, 42% of U.S. births were covered by Medicaid. Can you confirm that? Are there more recent numbers? A source told me that, while most states have pregnancy Medicaid, this does not benefit women who are covered as dependents on their parents' insurance plan. Can you confirm this? Are women who are covered as dependents on their parents' plan disqualified from applying for Medicaid? (I'm hearing this is a concern because insurance plans of large employers are not required to provide delivery for dependents.) Thanks for your time! I greatly appreciate any/all information you have about this.	02/23/2023	Hannal

STAT News	Rachel Cohrs	I've noticed that it appears all CMS staff have disappeared from the HHS staff directory, while other agencies including NIH and FDA are still displayed. Was this an intentional removal or a technical glitch? If we could confirm by the end of the day, that would be much appreciated. My deadline is 5pm ET on Wednesday, Feb. 22.	02/23/2023	Will
Asheville Watchdog	Barbara Durr	I would like to have a copy of the HCAPS survey for Mission Hospital in Asheville, NC.	02/27/2023	
CNN	Tami Luhby	I saw Politico's story that CMS/HHS is working with Congress to get the authority to continue providing Medicare beneficiaries with up to 8 free at-home tests a month. Could you please update me on where this effort stands? On background is fine. And please let me know if/when CMS/HHS receives the authority and covers the at-home tests.	02/23/2023	Will
Inside Health Policy	Bridget Early	Hi! I just have a quick question about the proposed universal foundation for a story I'm filing today (Feb. 22) at 4pm. I was wondering how the universal foundation is supposed to differ from the health equity index CMS developed last year -- would it incorporate the HEI as one of the core quality measures across programs?	02/23/2023	
The Missouri Independent	Clara Bates	I am trying to get clarity on what standards CMS uses to accept states' waivers for extension of postpartum Medicaid. The latest version of the Missouri legislature's bill to extend postpartum Medicaid coverage includes the following provision: "The state shall not provide payments, add ons, or reimbursements to health care providers through MO HealthNet for medical assistance services provided to persons who do not reside in this state, as determined under 5 42 CFR 435.403" 1. Does that provision conflict with federal statute, as it appears to? 2. In what instances does CMS reject a state's waiver to extend postpartum coverage? Would the inclusion of such a provision be reason to reject the application? 3. Did CMS reject Texas's waiver last year because of the language around abortion? Would language that, as Missouri's draft does, clarifies "A woman shall be enrolled in benefits under this subdivision when her child is enrolled in the MO HealthNet program or the children's health insurance program or when a physician or the managed care plan notifies the MO HealthNet program of the pregnancy ending involuntarily or necessarily to save the life of the mother" also be of concern to CMS? Here is the legislation <a href="https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf">https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf</a>	02/23/2023	Hannat
San Jose Inside	Barry Holtzclaw	Request copy of (or link to) 2022-23 report by CMS on several suicides at Valley Medical Center, plus any summary page or cover letter to the Santa Clara County CA public health system re Valley Medical Center.	02/23/2023	
WyoFile	Madelyn Beck	I'm looking to talk with someone at CMS about changes people and health care facilities in Wyoming should expect from the agency as federal COVID emergency declarations come to an end.	02/24/2023	Will
AARP	Susan Obrien	I'd like to confirm whether or not Medicare will cover the cost of an ambulance for the trip home from either a hospital or SNF stay. I understand the criteria for ambulance coverage to a facility	02/23/2023	

USA Today	Ken Alltucker	Please provide a copy of any surveys, inspections or 2567 reports and responses from Harrison Medical Center in Bremerton, Washington since Jan 1, 2020.	02/25/2023	
Associated Press	Kavish Harjai	<p>I am a data reporter with the Associated Press working on a story that touches on the number of Medicaid enrollees in each state and nationally from March 2019 to the most recent month for which data is available.</p> <p>The following questions refer to the CMS dataset “State Medicaid and CHIP Applications, Eligibility Determinations, and Enrollment Data.”</p> <p>- Can you explain what exactly the footnote ‘Includes Individuals Enrolled At Any Time in Month (Not a Point-in-time Count’ means? I noticed it’s attached to most of West Virginia’s Medicaid enrollment numbers between March 2019 and October 2022 under the column ‘total_medicaid_enrollment footnotes.’ I also see it attached to a number of Medicaid enrollment numbers for both Ohio and Washington. Is it ok to compare enrollment figures that have the footnote to others for the same state without the footnote? Is it ok to compare enrollment figures that have the footnote to other states for the same month?</p> <p>- There is a footnote attached to most of Utah’s medicaid enrollment numbers indicating that the numbers include ‘Enrollees in Other Financial Assistance Programs Not Enrolled in Medicaid or CHIP.’ I contacted Utah’s Medicaid agency, and it said “Utah includes the disclaimer to indicate that some cases are receiving both financial and medical assistance. We do not report numbers that are financial assistance only.” I wasn’t really able to make sense of the footnote or the response. Could you clarify the meaning of the footnote, and whether it’s ok to use the Medicaid enrollment figures for Utah as they are?</p>	02/23/2023	Hanna
WYMT	Buddy Forbes	Good morning! I am a reporter for WYMT in Eastern Kentucky. I am working on a story about the notice of termination for the Parkview Post-Acute and Rehabilitation Center located at 200 Nursing Home Lane in Pikeville, Ky. I was hoping someone would be able to provide a little more information into what caused the termination and what this means for the residents.	02/23/2023	Will
Los Angeles Times	Emily Alpert Reyes	Hello, I'm interested in the process in which patients are assessed by transplant centers before being approved for the kidney transplant waitlist. Is there any requirement for a transplant center to perform that assessment within a certain period of time? Is the amount of time taken for the assessment measured in any way that is monitored by CMS?	02/27/2023	
MUSC Health	Joy Jacob	This was published in 2022- when can a vote be expected for outcome?	03/01/2023	

Wall Street Journal	Anna Matthews	<p>Hi all, I saw the Secretary's statement and the fact sheet regarding the Advance Notice, and I wanted to follow up with a few questions.</p> <p>1) The big difference between Wall Street analyst/insurance industry assessment of the impact (a 2.27% cut in revenue) and CMS's (a 1.03% increase) seems to be the 3.3% "MA risk score trend" that CMS includes. Can you explain what that is and why CMS believes it should be included and would increase the plan's revenue?</p> <p>2) In the fact sheet released last week, CMS said it had "identified diagnosis codes that are not used consistently across the industry" and "has proposed to address these inconsistencies in order to ensure insurance companies offering Medicare Advantage are not gaming the system." Can you explain what CMS meant by that, and how the codes that are being eliminated were selected, with a bit more clarity? Does CMS feel that some plans were "gaming" the system by using these codes when not justified?</p> <p>3) Some in the industry have argued that the code tweaks could result in far larger revenue dropoffs for some plans and risk-bearing physician groups. For example, American's Physician Groups have suggested revenues could fall by 10% to 20% for some of its members. The Better Medicare Alliance released an Avalere analysis that suggested there could be a \$540 reduction in benefits per members on average. Does CMS agree with those claims? Why or why not? And does CMS feel that steeper drops in revenue would occur among groups and plans that were employing coding practices the agency feels might not be justified under the current system?</p> <p>4) Any other comments you'd want to share about the Advance Notice and its impact?</p>	02/23/2023	Megha
Very Well Health	Valerie DeBenedette	<p>Can I speak with someone from CMS about the new models being tested in the hopes that they will lower drug costs? VeryWellHealth.com wants me to write about the Medicare \$2 Drug List. I will be mentioning the other two models in passing in my article. My questions include:</p> <ul style="list-style-type: none"> <li>• How many drugs will be on the \$2 list? I've seen one report that it will be about 150 generic drugs.</li> <li>• What percent of prescriptions for Medicare recipients will this cover? In other words, are we talking about 20% of the total number of prescriptions? 60% of prescriptions?</li> <li>• Some pharmacies are already offering cheap generics, such as Amazon Pharmacy's RxPass that offers a \$5 subscription for as many prescriptions as needed from a list of 50 generic drugs. How will this CMS model stack up against those?</li> </ul>	02/23/2023	Megha
Arizona Republic	Andrew Ford	<p>Hello, has CMS sent preclusion letters to any Modern Vascular clinics? If yes, can you say why?</p>	02/23/2023	Will
Wall Street Journal	Julie Wernau	<p>I am rating about what information is available about doctors online. I'd like to mention the Care Compare site and am wondering how comprehensive the site is, if disciplinary actions and medicare claims are included and what consumers can expect/not expect to find when using the site.</p>	02/23/2023	

Bloomberg Industry Group	Celine Castronuovo	I'm Bloomberg Law's FDA and drug pricing reporter, and my team is doing an ongoing series of profiles on officials involved in implementing the drug pricing provisions of the Inflation Reduction Act. Here's one my colleague did on Medicare Director Meena Seshamani in November: <a href="https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0">https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0</a> . I recently reported on Principal Deputy Administrator Jonathan Blum's remarks at the Biopharma Congress, and I was wondering if it would be possible to set up a conversation with him to discuss his career at the CMS, and how that is informing what he's working on now to help implement the drug price negotiations, the Part D redesign, and other components of the IRA. If you could get back to me by next Thursday, Feb. 23, I would greatly appreciate it. Let me know if you have any questions.	02/23/2023	Megha
Maryland Benefits Counseling Network	Charlie Hollins	I wish to receive confirmation that CMS has denied the 2022 expansion of EID eligibility that had allowed for unlimited income and limited resources only at the time of the initial application.	02/28/2023	
CBS Evening News	Deborah Rubin	My name is Debbie Rubin and I am hoping you can help answer a couple of questions about the CMS Hospital Value-Based Purchasing Program (HVBP), and the role that HCAHPS plays in hospital reimbursement for the most recent fiscal year available. My understanding is that the law requires participating hospitals to collect and submit HCAHPS data, which includes questions pertaining to patient satisfaction with the care they received at the hospital. Some of the questions in the survey are related to communication with doctors and nurses, responsiveness of hospital staff, communication about medicines. Can you please tell me what the percent of HVBP withheld from participating hospitals is currently (2%?) and confirm my understanding that based on their performance in the program, participating hospitals can earn back a percentage of that 2%? I read that for 2022 the discharges were approximately \$1.9 billion. Can you please confirm or correct?  I also read that HCAHPS is the basis for the Person and Community Engagement domain, which accounts for 25% of the Hospital VBP Total Performance Score. SO that means that questions relating to communication with physicians and nurses is part of the equation that goes in to how much a participating hospital can get back from the funds withheld. Can you please confirm or correct?	02/24/2023	Megha
Fox32 Denver	Carissa Scott	Will CMS confirm that Medicare often pays insurance providers between \$6,000 and \$7,000 per fixed-wing air-ambulance flight, and those patients can't be balance-billed by participating Medicare providers per federal law?	02/23/2023	

<p>Association for Health Care Journalists</p>	<p>Mary Chris Jaklevic</p>	<p>I'm the patient safety topic leader for the Association of Health Care Journalists. I'm trying to contact the individual who assembles the hospital inspection reports (2567 forms) datafile that CMS provides electronically to AHCJ. A 2013 article on the AHCJ web site states: "During the process of preparing the records for release, CMS discovered that some state health departments and its own regional offices had sometimes not uploaded the inspection reports into a central computer system that could then be shared by us. In such cases, CMS identified the dates of the missing inspections and the number of deficiencies identified and those details are included on each hospital's page. You can request that information from CMS or your state health department. "CMS and AHCJ have also discovered that some reports that should be released are missing entirely from the dataset. CMS is working with its regional offices and state health departments to remedy this problem. The issues seem to be particularly acute in California." Do these data gaps persist in recent data files, such as the most recent one provided to AHCJ last fall? Or have these data gaps been remedied? Are there other missing data is this most recent file that journalists should know about? For your reference, the website is here: <a href="http://www.hospitalinspections.org/">http://www.hospitalinspections.org/</a>. I'd appreciate your prompt attention to this matter.</p>	<p>02/23/2023</p>	<p>Kristian</p>
<p>GOV CIO</p>	<p>Nikki Henderson</p>	<p>Good afternoon. Hope you're doing well. I'm reaching out today regarding an article interview request for a GovCIO Media &amp; Research feature on Data Literacy. I would be honored to speak with Ms. Allison Oelshclaeger about the challenges of reskilling and upskilling personnel with cutting-edge data literacy tools and training.</p> <p>I would also like to discuss what does data literacy means to CMS, how CMS is measuring data literacy and what programs CMS is using to improve data literacy. Here is a list of the interview questions:</p> <p>What training programs do you offer to improve data literacy across all levels of the workforce?  What challenges did you face with data literacy? How did they impact the tech solutions VA offers?  How are data literacy programs improving other technology solutions – like AI or data governance for example? Where are those crossovers?  How are you measuring and documenting results/ success within data literacy?  Are you collaborating with other federal agencies to share best practices and partner to provide data-driven value?  Moving forward, what are your goals with data literacy?</p> <p>I would like to schedule an interview within the next couple of weeks. My Editor-In-Chief would like for me to have my interviews done by Feb. 24 but I have a little flexibility. The actual article is due March 10 and the publication will be a short time after that. Please check Ms. Oelshclaeger's availability and get back to me at your earliest convenience.</p>	<p>02/24/2023</p>	<p>Kristian</p>



<p>Kaiser Health News</p>	<p>Harris Meyer</p>	<p>I'm working on a bill of the month story for Kaiser and this issue came up. Matt Fiedler and Loren Adler believe this case highlights a loophole in the No Surprises Act. I need to know CMS's view on this and whether CMS plans to provide guidance on it. Does the NSA apply in situations where the patient's insurer has a contract with a provider but that provider is out of network for the patient's particular plan? In the case I'm writing about, the insurer has a contract with a hospital as a participating provider but that provider is out of network for this patient's plan. But the contract allows the hospital to charge the plan's members a 50% coinsurance when the members go to that hospital on an out of network basis. In this case, the insurer reclassified the patient's care as emergency and waived the coinsurance. But the insurer says neither it nor the hospital violated the NSA. It appears the insurer considers its contract with the hospital to take this situation outside the requirements of the NSA. Does the NSA apply in situations like that, or not? And if not, does CMS plan to issue any kind of guidance to protect consumers from what appears to be a major loophole in the law? Thanks.</p> <p>Harris Meyer  Reporter/Writer/Editor, Chicago  Health care, law, business, wine  Winner, Gerald Loeb Award for Distinguished Business &amp; Financial Journalism</p> <div style="border: 1px dashed black; padding: 5px; text-align: center;"> <b>b(6)</b> </div>	<p>02/21/2023</p>	<p>Kyla</p>
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Gwendolyn Chambers  
Centers for Medicare & Medicaid Services | Media Relations Group  
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Message

**From:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov> b(6)  
**Sent:** 2/23/2023 7:30:35 PM b(6)  
**To:** Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov> b(6)  
**Subject:** RE: RE: MEDIA INQUIRIES: FEB 23

I've asked the OC team like 5 times to add Alyssa and Eden to everything. Thank you for reupping

**From:** Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>  
**Sent:** Thursday, February 23, 2023 2:27 PM  
**To:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>  
**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>  
**Subject:** RE: MEDIA INQUIRIES: FEB 23

+Eden. Can we make sure she's included on this chain going forward for awareness.

Definitely agree on flagging since there is such high interest. I'll also say "aloud" that we should pull from the pre-vetted talking points that were used from this mornings interview to expedite.

**From:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>  
**Sent:** Thursday, February 23, 2023 1:04 PM  
**To:** Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>  
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**Subject:** RE: MEDIA INQUIRIES: FEB 23

Would flag the Politico hospital transparency rule one for ASPA given the NBC interview. Would also share that one with ACBL as an FYI.

**From:** Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>  
**Sent:** Thursday, February 23, 2023 11:27 AM  
**To:** Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>  
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**Subject:** RE: MEDIA INQUIRIES: FEB 23

Thank you (and yes)!

**From:** Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>  
**Sent:** Thursday, February 23, 2023 10:44 AM  
**To:** Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>; Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>  
**Cc:** Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Shorter, Kimberly (CMS/OC) <[Kimberly.Shorter@cms.hhs.gov](mailto:Kimberly.Shorter@cms.hhs.gov)>; Bradley, Tasha (CMS/OC) <[Tasha.Bradley1@cms.hhs.gov](mailto:Tasha.Bradley1@cms.hhs.gov)>; Thorn, Raymond (CMS/OC) <[Raymond.Thorn@cms.hhs.gov](mailto:Raymond.Thorn@cms.hhs.gov)>  
**Subject:** RE: MEDIA INQUIRIES: FEB 23

Thanks, Hannah! Yes, it is updated below. I've added your name beside it as I believe this is something you'll want to review.

**From:** Katch (she/her), Hannah (CMS/OA) <[Hannah.Katch@cms.hhs.gov](mailto:Hannah.Katch@cms.hhs.gov)>  
**Sent:** Thursday, February 23, 2023 10:30 AM  
**To:** Harris, Will (CMS/OA) <[William.Harris@cms.hhs.gov](mailto:William.Harris@cms.hhs.gov)>; Chambers, Gwendolyn (CMS/OC) <[Gwendolyn.Chambers@cms.hhs.gov](mailto:Gwendolyn.Chambers@cms.hhs.gov)>; Alexander, Bruce (CMS/OC) <[Bruce.Alexander@cms.hhs.gov](mailto:Bruce.Alexander@cms.hhs.gov)>; Blum, Jonathan (CMS/OA) <[Jonathan.Blum@cms.hhs.gov](mailto:Jonathan.Blum@cms.hhs.gov)>; Boulanger, Jennifer (CMS/OL) <[Jennifer.Boulanger@cms.hhs.gov](mailto:Jennifer.Boulanger@cms.hhs.gov)>; Ellis (she/her), Kyla (CMS/OA) <[Kyla.Ellis@cms.hhs.gov](mailto:Kyla.Ellis@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Richardson (she/her), Erin (CMS/OA) <[Erin.Richardson@cms.hhs.gov](mailto:Erin.Richardson@cms.hhs.gov)>; Woronoff, Arielle (CMS/OL) <[Arielle.Woronoff@cms.hhs.gov](mailto:Arielle.Woronoff@cms.hhs.gov)>; Yao, Kristiana (CMS/OA) <[Kristiana.Yao1@cms.hhs.gov](mailto:Kristiana.Yao1@cms.hhs.gov)>  
**Cc:** Howden, Catherine (CMS/OC) <[Catherine.Howden@cms.hhs.gov](mailto:Catherine.Howden@cms.hhs.gov)>; Aldana, Karen (CMS/OC) <[Karen.Aldana@cms.hhs.gov](mailto:Karen.Aldana@cms.hhs.gov)>; Franklin, Julie (CMS/OC) <[Julie.Franklin@cms.hhs.gov](mailto:Julie.Franklin@cms.hhs.gov)>; Toomey, Mary (CMS/OC) <[Mimi.Toomey@cms.hhs.gov](mailto:Mimi.Toomey@cms.hhs.gov)>; Brager, Mark (CMS/OC) <[Mark.Brager@cms.hhs.gov](mailto:Mark.Brager@cms.hhs.gov)>; Clemens, Kristen (CMS/OC) <[Kristen.Clemens@cms.hhs.gov](mailto:Kristen.Clemens@cms.hhs.gov)>; Schinderle, Elizabeth (CMS/OC) <[elizabeth.schinderle@cms.hhs.gov](mailto:elizabeth.schinderle@cms.hhs.gov)>; Wagner, Rachel (CMS/OC) <[Rachel.Wagner@cms.hhs.gov](mailto:Rachel.Wagner@cms.hhs.gov)>; Shorter, Kimberly (CMS/OC) <[Kimberly.Shorter@cms.hhs.gov](mailto:Kimberly.Shorter@cms.hhs.gov)>; Bradley,

Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

One for me – and is there a request from AP’s Kavish Harjai?

Thanks!

**From:** Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>

**Sent:** Thursday, February 23, 2023 10:23 AM

**To:** Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@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>

**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>

**Subject:** RE: MEDIA INQUIRIES: FEB 23

Added me. Thank you.

**From:** Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>

**Sent:** Thursday, February 23, 2023 9:48 AM

**To:** Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@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>

**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>

**Subject:** MEDIA INQUIRIES: FEB 23

Good morning,

Below is a rundown of this morning’s open media inquiries. Please flag any inquiries you’d like to review.

Thank you,

Outlet	Contact Name	Description of Request	Current Deadline	Senior Adviso
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University of CA, Santa Cruz Science Communications Program	Elissa Welle	I am looking for numbers related to vagus nerve stimulation for epilepsy. I'd like to find the number of devices implanted in adults and children in the US, and I imagine CMS collects the numbers of surgery/device reimbursements for these implants. However, I cannot seem to find the right database with this information. Can you help point me in the right direction?	03/01/2023	
WIRED	Brenda Stolyar	My name is Brenda Stolyar and I'm a writer at Wired. I'm currently working on updating our Best At-Home Covid-19 Tests story. The Biden Administration recently announced it will be terminating the public health emergency surrounding Covid-19 on May 11, 2023. I wanted to reach out and see if you could provide me with any details on how coverage of free at-home Covid-19 tests will be impacted for those who have Medicare and Medicaid.	02/23/2023	Will
Las Vegas Review - Journal	Mary Hynes	I'm writing today on a briefing today by the Better Medicare Alliance and a new study. An analysis by Avalere shows that the proposed cuts could lead to premiums that are \$76.05 higher a month and \$912.58 higher a year for Nevadans who choose Medicare Advantage. The average premium for Nevadans this year is \$3.78 a month, or \$45.36 annually. The cuts would lead to premiums of \$79.83 each month, or \$957.96 a year, if the same level of benefits is maintained, according to the study. Nationwide, the average annual premium increase would be \$540, according to the study. Can you comment on these findings? On the steep increases according to the study, and that the increases would be highest in Nevada? My deadline is today. Here's a link to the story's early version: <a href="https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-could-hit-nevadans-hardest-study-says-2733220/">https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-could-hit-nevadans-hardest-study-says-2733220/</a>	2/23	
Politico	Ben Leonard	Hey! I'm working on a newsletter item for Future Pulse on this blog post <a href="https://www.healthaffairs.org/content/forefront/hospital-price-transparency-progress-and-commitment-achieving-its-potential?hsmi=246955043&amp;hsenc=p2ANqtz-982AQemg96cDmeBpAm5tTR8T706k4LOoydUCY81U5XRlEmJ94Xud-jr232Mxd22Kt_XV5MKN5fIKgseWTgDqCQOZSZKw">https://www.healthaffairs.org/content/forefront/hospital-price-transparency-progress-and-commitment-achieving-its-potential?hsmi=246955043&amp;hsenc=p2ANqtz-982AQemg96cDmeBpAm5tTR8T706k4LOoydUCY81U5XRlEmJ94Xud-jr232Mxd22Kt_XV5MKN5fIKgseWTgDqCQOZSZKw</a> . I saw the stat that "at least" 30 percent of hospitals aren't fully compliant with the price transparency regs. I saw an outside statistic that found that about 75 percent of hospitals aren't fully compliant. <a href="https://www.patientrightsadvocate.org/blog/new-report-shows-more-than-75-of-hospitals-still-not-complying-with-hospital-price-transparency-rule">https://www.patientrightsadvocate.org/blog/new-report-shows-more-than-75-of-hospitals-still-not-complying-with-hospital-price-transparency-rule</a> I was wondering if there's a reason you know for the differences. Would need it by 1 pm tomorrow.	02/23/2023	
WNIJ	Maria Gardner Lara	May I have your assistance in locating demographic data on patients served in FQHC's in the Rockford area.	02/24/2023	
Wisconsin Examiner	Erik Gunn	In reading your tables on Medicare and Medicare Advantage enrollment, the columns containing Medicare Advantage data are given the heading -- "Medicare Advantage And Other Health Plans." -- The phrase "And Other Health Plans" confuses me. What are the "other health plans" that might be included in this column and are NOT Medicare Advantage plans? How big a share of the overall number in this column consists of the "OTHER health plans" that are NOT Medicare Advantage Plans? If I am reporting the number in that column as simply "Medicare advantage enrollment" is that essentially accurate? Or do I need to somehow derive a different	02/23/2023	

		number just to count Medicare Advantage enrollment that does not include the "other health plans.."???		
Our Sunday Visitor	Katie Yoder	I'm writing a story about a proposal to make birth free in the United States. I read that, in 2020, 42% of U.S. births were covered by Medicaid. Can you confirm that? Are there more recent numbers? A source told me that, while most states have pregnancy Medicaid, this does not benefit women who are covered as dependents on their parents' insurance plan. Can you confirm this? Are women who are covered as dependents on their parents' plan disqualified from applying for Medicaid? (I'm hearing this is a concern because insurance plans of large employers are not required to provide delivery for dependents.) Thanks for your time! I greatly appreciate any/all information you have about this.	02/23/2023	Hannat
STAT News	Rachel Cohrs	I've noticed that it appears all CMS staff have disappeared from the HHS staff directory, while other agencies including NIH and FDA are still displayed. Was this an intentional removal or a technical glitch? If we could confirm by the end of the day, that would be much appreciated. My deadline is 5pm ET on Wednesday, Feb. 22.	02/23/2023	Will
Asheville Watchdog	Barbara Durr	I would like to have a copy of the HCAPS survey for Mission Hospital in Asheville, NC.	02/27/2023	
CNN	Tami Luhby	I saw Politico's story that CMS/HHS is working with Congress to get the authority to continue providing Medicare beneficiaries with up to 8 free at-home tests a month. Could you please update me on where this effort stands? On background is fine. And please let me know if/when CMS/HHS receives the authority and covers the at-home tests.	02/23/2023	Will
Inside Health Policy	Bridget Early	Hi! I just have a quick question about the proposed universal foundation for a story I'm filing today (Feb. 22) at 4pm. I was wondering how the universal foundation is supposed to differ from the health equity index CMS developed last year -- would it incorporate the HEI as one of the core quality measures across programs?	02/23/2023	
The Missouri Independent	Clara Bates	I am trying to get clarity on what standards CMS uses to accept states' waivers for extension of postpartum Medicaid. The latest version of the Missouri legislature's bill to extend postpartum Medicaid coverage includes the following provision: "The state shall not provide payments, add ons, or reimbursements to health care providers through MO HealthNet for medical assistance services provided to persons who do not reside in this state, as determined under 5 42 CFR 435.403" 1. Does that provision conflict with federal statute, as it appears to? 2. In what instances does CMS reject a state's waiver to extend postpartum coverage? Would the inclusion of such a provision be reason to reject the application? 3. Did CMS reject Texas's waiver last year because of the language around abortion? Would language that, as Missouri's draft does, clarifies "A woman shall be enrolled in benefits under this subdivision when her child is enrolled in the MO	02/23/2023	Hannat

		<p>HealthNet program or the children's health insurance program or when a physician or the managed care plan notifies the MO HealthNet program of the pregnancy ending involuntarily or necessarily to save the life of the mother" also be of be of concern to CMS?</p> <p>Here is the legislation <a href="https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf">https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf</a></p>		
San Jose Inside	Barry Holtzclaw	Request copy of (or link to) 2022-23 report by CMS on several suicides at Valley Medical Center, plus any summary page or cover letter to the Santa Clara County CA public health system re Valley Medical Center.	02/23/2023	
WyoFile	Madelyn Beck	I'm looking to talk with someone at CMS about changes people and health care facilities in Wyoming should expect from the agency as federal COVID emergency declarations come to an end.	02/24/2023	Will
AARP	Susan Obrien	I'd like to confirm whether or not Medicare will cover the cost of an ambulance for the trip home from either a hospital or SNF stay. I understand the criteria for ambulance coverage to a facility	02/23/2023	
USA Today	Ken Alltucker	Please provide a copy of any surveys, inspections or 2567 reports and responses from Harrison Medical Center in Bremerton, Washington since Jan 1, 2020.	02/25/2023	
Associated Press	Kavish Harjai	<p>I am a data reporter with the Associated Press working on a story that touches on the number of Medicaid enrollees in each state and nationally from March 2019 to the most recent month for which data is available.</p> <p>The following questions refer to the CMS dataset "State Medicaid and CHIP Applications, Eligibility Determinations, and Enrollment Data."</p> <ul style="list-style-type: none"> <li>- Can you explain what exactly the footnote 'Includes Individuals Enrolled At Any Time in Month (Not a Point-in-time Count' means? I noticed it's attached to most of West Virginia's Medicaid enrollment numbers between March 2019 and October 2022 under the column 'total_medicaid_enrollment footnotes.' I also see it attached to a number of Medicaid enrollment numbers for both Ohio and Washington. Is it ok to compare enrollment figures that have the footnote to others for the same state without the footnote? Is it ok to compare enrollment figures that have the footnote to other states for the same month?</li> <li>- There is a footnote attached to most of Utah's medicaid enrollment numbers indicating that the numbers include 'Enrollees in Other Financial Assistance Programs Not Enrolled in Medicaid or CHIP.' I contacted Utah's Medicaid agency, and it said "Utah includes the disclaimer to indicate that some cases are receiving both financial and medical assistance. We do not report numbers that are financial assistance only." I wasn't really able to make sense of the footnote or the response. Could you clarify the meaning of the footnote, and whether it's ok to use the Medicaid enrollment figures for Utah as they are?</li> </ul>	02/23/2023	Hanna

WYMT	Buddy Forbes	Good morning! I am a reporter for WYMT in Eastern Kentucky. I am working on a story about the notice of termination for the Parkview Post-Acute and Rehabilitation Center located at 200 Nursing Home Lane in Pikeville, Ky. I was hoping someone would be able to provide a little more information into what caused the termination and what this means for the residents.	02/23/2023	Will
Los Angeles Times	Emily Alpert Reyes	Hello, I'm interested in the process in which patients are assessed by transplant centers before being approved for the kidney transplant waitlist. Is there any requirement for a transplant center to perform that assessment within a certain period of time? Is the amount of time taken for the assessment measured in any way that is monitored by CMS?	02/27/2023	
MUSC Health	Joy Jacob	This was published in 2022- when can a vote be expected for outcome?	03/01/2023	
Wall Street Journal	Anna Matthews	Hi all, I saw the Secretary's statement and the fact sheet regarding the Advance Notice, and I wanted to follow up with a few questions. 1) The big difference between Wall Street analyst/insurance industry assessment of the impact (a 2.27% cut in revenue) and CMS's (a 1.03% increase) seems to be the 3.3% "MA risk score trend" that CMS includes. Can you explain what that is and why CMS believes it should be included and would increase the plan's revenue? 2) In the fact sheet released last week, CMS said it had "identified diagnosis codes that are not used consistently across the industry" and "has proposed to address these inconsistencies in order to ensure insurance companies offering Medicare Advantage are not gaming the system." Can you explain what CMS meant by that, and how the codes that are being eliminated were selected, with a bit more clarity? Does CMS feel that some plans were "gaming" the system by using these codes when not justified? 3) Some in the industry have argued that the code tweaks could result in far larger revenue dropoffs for some plans and risk-bearing physician groups. For example, American's Physician Groups have suggested revenues could fall by 10% to 20% for some of its members. The Better Medicare Alliance released an Avalere analysis that suggested there could be a \$540 reduction in benefits per members on average. Does CMS agree with those claims? Why or why not? And does CMS feel that steeper drops in revenue would occur among groups and plans that were employing coding practices the agency feels might not be justified under the current system? 4) Any other comments you'd want to share about the Advance Notice and its impact?	02/23/2023	Megha
Very Well Health	Valerie DeBenedette	Can I speak with someone from CMS about the new models being tested in the hopes that they will lower drug costs? VeryWellHealth.com wants me to write about the Medicare \$2 Drug List. I will be mentioning the other two models in passing in my article. My questions include: • How many drugs will be on the \$2 list? I've seen one report that it will be about 150 generic drugs. • What percent of prescriptions for Medicare recipients will this cover? In other words, are we talking about 20% of the total number of prescriptions? 60% of prescriptions? • Some pharmacies are already offering cheap generics, such as	02/23/2023	Megha



		Amazon Pharmacy's RxPass that offers a \$5 subscription for as many prescriptions as needed from a list of 50 generic drugs. How will this CMS model stack up against those?		
Arizona Republic	Andrew Ford	Hello, has CMS sent preclusion letters to any Modern Vascular clinics? If yes, can you say why?	02/23/2023	Will
Wall Street Journal	Julie Wernau	I am rating about what information is available about doctors online. I'd like to mention the Care Compare site and am wondering how comprehensive the site is, if disciplinary actions and medicare claims are included and what consumers can expect/not expect to find when using the site.	02/23/2023	
Bloomberg Industry Group	Celine Castronuovo	I'm Bloomberg Law's FDA and drug pricing reporter, and my team is doing an ongoing series of profiles on officials involved in implementing the drug pricing provisions of the Inflation Reduction Act. Here's one my colleague did on Medicare Director Meena Seshamani in November: <a href="https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0">https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0</a> . I recently reported on Principal Deputy Administrator Jonathan Blum's remarks at the Biopharma Congress, and I was wondering if it would be possible to set up a conversation with him to discuss his career at the CMS, and how that is informing what he's working on now to help implement the drug price negotiations, the Part D redesign, and other components of the IRA. If you could get back to me by next Thursday, Feb. 23, I would greatly appreciate it. Let me know if you have any questions.	02/23/2023	Megha
Maryland Benefits Counseling Network	Charlie Hollins	I wish to receive confirmation that CMS has denied the 2022 expansion of EID eligibility that had allowed for unlimited income and limited resources only at the time of the initial application.	02/28/2023	
CBS Evening News	Deborah Rubin	My name is Debbie Rubin and I am hoping you can help answer a couple of questions about the CMS Hospital Value-Based Purchasing Program (HVBP), and the role that HCAHPS plays in hospital reimbursement for the most recent fiscal year available. My understanding is that the law requires participating hospitals to collect and submit HCAHPS data, which includes questions pertaining to patient satisfaction with the care they received at the hospital. Some of the questions in the survey are related to communication with doctors and nurses, responsiveness of hospital staff, communication about medicines. Can you please tell me what the percent of HVBP withheld from participating hospitals is currently (2%?) and confirm my understanding that based on their performance in the program, participating hospitals can earn back a percentage of that 2%? I read that for 2022 the discharges were approximately \$1.9 billion. Can you please confirm or correct?  I also read that HCAHPS is the basis for the Person and Community	02/24/2023	Megha

		Engagement domain, which accounts for 25% of the Hospital VBP Total Performance Score. SO that means that questions relating to communication with physicians and nurses is part of the equation that goes in to how much a participating hospital can get back from the funds withheld. Can you please confirm or correct?		
Fox32 Denver	Carissa Scott	Will CMS confirm that Medicare often pays insurance providers between \$6,000 and \$7,000 per fixed-wing air-ambulance flight, and those patients can't be balance-billed by participating Medicare providers per federal law?	02/23/2023	
Association for Health Care Journalists	Mary Chris Jaklevic	I'm the patient safety topic leader for the Association of Health Care Journalists. I'm trying to contact the individual who assembles the hospital inspection reports (2567 forms) datafile that CMS provides electronically to AHCJ. A 2013 article on the AHCJ web site states: "During the process of preparing the records for release, CMS discovered that some state health departments and its own regional offices had sometimes not uploaded the inspection reports into a central computer system that could then be shared by us. In such cases, CMS identified the dates of the missing inspections and the number of deficiencies identified and those details are included on each hospital's page. You can request that information from CMS or your state health department. "CMS and AHCJ have also discovered that some reports that should be released are missing entirely from the dataset. CMS is working with its regional offices and state health departments to remedy this problem. The issues seem to be particularly acute in California." Do these data gaps persist in recent data files, such as the most recent one provided to AHCJ last fall? Or have these data gaps been remedied? Are there other missing data is this most recent file that journalists should know about? For your reference, the website is here: <a href="http://www.hospitalinspections.org/">http://www.hospitalinspections.org/</a> . I'd appreciate your prompt attention to this matter.	02/23/2023	Kristian

<p>GOV CIO</p>	<p>Nikki Henderson</p>	<p>Good afternoon. Hope you're doing well. I'm reaching out today regarding an article interview request for a GovCIO Media &amp; Research feature on Data Literacy. I would be honored to speak with Ms. Allison Oelshclaeger about the challenges of reskilling and upskilling personnel with cutting-edge data literacy tools and training.</p> <p>I would also like to discuss what does data literacy means to CMS, how CMS is measuring data literacy and what programs CMS is using to improve data literacy. Here is a list of the interview questions:</p> <p>What training programs do you offer to improve data literacy across all levels of the workforce?  What challenges did you face with data literacy? How did they impact the tech solutions VA offers?  How are data literacy programs improving other technology solutions – like AI or data governance for example? Where are those crossovers?  How are you measuring and documenting results/ success within data literacy?  Are you collaborating with other federal agencies to share best practices and partner to provide data-driven value?  Moving forward, what are your goals with data literacy?</p> <p>I would like to schedule an interview within the next couple of weeks. My Editor-In-Chief would like for me to have my interviews done by Feb. 24 but I have a little flexibility. The actual article is due March 10 and the publication will be a short time after that. Please check Ms. Oelshclaeger's availability and get back to me at your earliest convenience.</p>	<p>02/24/2023</p>	<p>Kristian</p>
<p>Kaiser Health News</p>	<p>Harris Meyer</p>	<p>I'm working on a bill of the month story for Kaiser and this issue came up. Matt Fiedler and Loren Adler believe this case highlights a loophole in the No Surprises Act. I need to know CMS's view on this and whether CMS plans to provide guidance on it. Does the NSA apply in situations where the patient's insurer has a contract with a provider but that provider is out of network for the patient's particular plan? In the case I'm writing about, the insurer has a contract with a hospital as a participating provider but that provider is out of network for this patient's plan. But the contract allows the hospital to charge the plan's members a 50% coinsurance when the members go to that hospital on an out of network basis. In this case, the insurer reclassified the patient's care as emergency and waived the coinsurance. But the insurer says neither it nor the hospital violated the NSA. It appears the insurer considers its contract with the hospital to take this situation outside the requirements of the NSA. Does the NSA apply in situations like that, or not? And if not, does CMS plan to issue any kind of guidance to protect consumers from what appears to be a major loophole in the law? Thanks.</p> <p>Harris Meyer  Reporter/Writer/Editor, Chicago  Health care, law, business, wine  Winner, Gerald Loeb Award for Distinguished Business &amp; Financial</p>	<p>02/21/2023</p>	<p>Kyla</p>

Journalism

**b(6)**

Gwendolyn Chambers  
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Message

**From:** Richardson (she/her), Erin (CMS/OA) <[redacted]> b(6)  
**Sent:** 2/24/2023 2:54:28 PM [redacted] b(6)  
**To:** Tesfaye, Eden (CMS/) <[redacted]> b(6)  
**Subject:** RE: RE: MEDIA INQUIRIES: FEB 24

Meaning they added their names to that number of media inquiries that they want to see the responses before they go

**From:** Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:53 AM  
**To:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>  
**Subject:** FW: MEDIA INQUIRIES: FEB 24

I'm sure this is a dumb question but what do folks mean when they say +1 or +3?

**From:** Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:52 AM  
**To:** Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Kaiser, Alyssa (CMS/OL) <Alyssa.Kaiser@cms.hhs.gov>; Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>  
**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>  
**Subject:** RE: MEDIA INQUIRIES: FEB 24

+3 – thanks!

**From:** Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>  
**Sent:** Friday, February 24, 2023 9:35 AM  
**To:** Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; Kaiser, Alyssa (CMS/OL) <Alyssa.Kaiser@cms.hhs.gov>; Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>  
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Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC)  
<Gwendolyn.Chambers@cms.hhs.gov>

**Subject:** RE: MEDIA INQUIRIES: FEB 24

Thanks!

**From:** Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>

**Sent:** Friday, February 24, 2023 8:13 AM

**To:** Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; Kaiser, Alyssa (CMS/OL) <Alyssa.Kaiser@cms.hhs.gov>; Tesfaye, Eden (CMS/) <eden.tesfaye@cms.hhs.gov>

**Cc:** Howden, Catherine (CMS/OC) <Catherine.Howden@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Shorter, Kimberly (CMS/OC) <Kimberly.Shorter@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>

**Subject:** MEDIA INQUIRIES: FEB 24

Happy Friday!

Below, please find a list of open inquiries. Kindly flag any you have an interest in reviewing. Thanks so much!

Outlet	Contact Name	Description of Request	Received	Deadline	Senior Advisor
Market Watch	Brett Arends	RE: Lecanemab. Could the CMS please explain in more detail why it will not approve this drug, and respond to the comments made by the American Association of Neurologists, 92 members of Congress, and various other bodies urging it to reconsider?	02/24/2023	02/24/2023	Will, Kristiana (FYI)
Fierce Healthcare	Robert King	This is Robert King with Fierce Healthcare. I am writing you to get a response from remarks from Patrick Conway of Optum made at Health Datapalooza surrounding coding changes in the proposed advance notice. Dr. Conway asserted that the shift from ICD-9 to ICD-10 will result in 2,000 codes being pulled out from the program. He asserts that this will harm dual eligible and low-income beneficiaries as some of the codes include mild depression care. I wanted to get CMS' response to these remarks. Is the agency going to end up getting rid of 2,000 codes and has it looked into the impact of this change on beneficiaries? I would	02/23/2023	02/24/2023	Kristiana

		like to get a response today but I know the timing constraints may be difficult. I can add in a statement after the story is published later tonight. Thanks for your help! **Please note, inquiry arrived after 5pm. We told the reporter we would do our best to assist on 2/24.			
WNBC-TV	Doreen Geiger	We received a call from a viewer saying she has been receiving several phone calls to her landline that appear to be from a financial institution but when she answers, the caller tries to sell her a Medicare Advantage Plan. Are these calls actually coming from Medicare? How would people know if they are legit or not? This might be a story we air early next week.	02/23/2023	02/24/2023	
Lexington Herald-Leader	Rick Childress	I'm reaching out to see if there's any additional information about the termination of the Medicare provider agreement for the Parkview Post-Acute and Rehabilitation Center in Pikeville, Kentucky? I've seen the public notice/press release and I just wanted to check to see if there's been any updates since.	02/23/2023	02/23/2023	
McKnight's Long-Term Care News	Kimberly Marselas	Nursing home staffing minimum A few questions on the staffing study/possible mandate: 1. Is there any formal comment period open on the staffing minimum proposal, or is there any way to review comments CMS has received since the last formal period closed? 2. Can you provide any further information on how and when the proposal will be made, i.e. would it be included in the 2024 SNF PPS rule, or will it be issued as a stand-alone rule?	02/23/2023	02/24/2023	Will, Kristiana (FYI)
STAT News	Casey Ross	I'm working on a story on Medicare Advantage coverage denials and appeals, and how the volume of appeals is changing over time. My questions are: -- Can you explain the difference between QICs (Maximus) and QIOs (Livanta, Kepro) in the Medicare Advantage (Part C) appeals process? I have read the docs on your site, but it doesn't explain the difference between the two designations. Do they perform the same function in reconsidering initial denials by MA plans, or do they perform different functions in the process? -- Does this database on Part C appeals ( <a href="https://www.cms.gov/qic-decision-search?planType=Part+C&amp;sort=desc">https://www.cms.gov/qic-decision-search?planType=Part+C&amp;sort=desc</a> ) reflect only the appeals processed by Maximus (the QIC), or does it include appeals handled by the	02/23/2023	02/27/2023	

		<p>QIOs? I'm trying to understand whether the database reflects all the Part C appeals handled in a given year, or just a subset?</p> <p>-- Is Maximus the only federally-designated QIC?</p>			
WIRED	Brenda Stolyar	<p>My name is Brenda Stolyar and I'm a writer at Wired. I'm currently working on updating our Best At-Home Covid-19 Tests story. The Biden Administration recently announced it will be terminating the public health emergency surrounding Covid-19 on May 11, 2023. I wanted to reach out and see if you could provide me with any details on how coverage of free at-home Covid-19 tests will be impacted for those who have Medicare and Medicaid.</p>	02/22/2023	02/23/2023	Will
Las Vegas Review - Journal	Mary Hynes	<p>I'm writing today on a briefing today by the Better Medicare Alliance and a new study. An analysis by Avalere shows that the proposed cuts could lead to premiums that are \$76.05 higher a month and \$912.58 higher a year for Nevadans who choose Medicare Advantage. The average premium for Nevadans this year is \$3.78 a month, or \$45.36 annually. The cuts would lead to premiums of \$79.83 each month, or \$957.96 a year, if the same level of benefits is maintained, according to the study. Nationwide, the average annual premium increase would be \$540, according to the study. Can you comment on these findings? On the steep increases according to the study, and that the increases would be highest in Nevada? My deadline is today. Here's a link to the story's early version:  <a href="https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-could-hit-nevadans-hardest-study-says-2733220/">https://www.reviewjournal.com/local/local-nevada/proposed-medicare-advantage-cuts-could-hit-nevadans-hardest-study-says-2733220/</a></p>	02/22/2023	02/24/2023	Meghan
Wisconsin Examiner	Erik Gunn	<p>In reading your tables on Medicare and Medicare Advantage enrollment, the columns containing Medicare Advantage data are given the heading -- "Medicare Advantage And Other Health Plans." -- The phrase "And Other Health Plans" confuses me. What are the "other health plans" that might be included in this column and are NOT Medicare Advantage plans? How big a share of the overall number in this column consists of the "OTHER health plans" that are</p>	02/22/2023	02/23/2023	



		NOT Medicare Advantage Plans? If I am reporting the number in that column as simply "Medicare advantage enrollment" is that essentially accurate? Or do I need to somehow derive a different number just to count Medicare Advantage enrollment that does not include the "other health plans.."???			
Our Sunday Visitor	Katie Yoder	I'm writing a story about a proposal to make birth free in the United States. I read that, in 2020, 42% of U.S. births were covered by Medicaid. Can you confirm that? Are there more recent numbers? A source told me that, while most states have pregnancy Medicaid, this does not benefit women who are covered as dependents on their parents' insurance plan. Can you confirm this? Are women who are covered as dependents on their parents' plan disqualified from applying for Medicaid? (I'm hearing this is a concern because insurance plans of large employers are not required to provide delivery for dependents.) Thanks for your time! I greatly appreciate any/all information you have about this.	02/22/2023	02/24/2023	Hannah
CNN	Tami Luhby	I saw Politico's story that CMS/HHS is working with Congress to get the authority to continue providing Medicare beneficiaries with up to 8 free at-home tests a month. Could you please update me on where this effort stands? On background is fine. And please let me know if/when CMS/HHS receives the authority and covers the at-home tests.	02/22/2023	02/23/2023	Will
Inside Health Policy	Bridget Early	Hi! I just have a quick question about the proposed universal foundation for a story I'm filing today (Feb. 22) at 4pm. I was wondering how the universal foundation is supposed to differ from the health equity index CMS developed last year -- would it incorporate the HEI as one of the core quality measures across programs?	02/22/2023	02/23/2023	

The Missouri Independent	Clara Bates	<p>I am trying to get clarity on what standards CMS uses to accept states' waivers for extension of postpartum Medicaid. The latest version of the Missouri legislature's bill to extend postpartum Medicaid coverage includes the following provision:  "The state shall not provide payments, add ons, or reimbursements to health care providers through MO HealthNet for medical assistance services provided to persons who do not reside in this state, as determined under 5 42 CFR 435.403"</p> <p>1. Does that provision conflict with federal statute, as it appears to? 2. In what instances does CMS reject a state's waiver to extend postpartum coverage? Would the inclusion of such a provision be reason to reject the application? 3. Did CMS reject Texas's waiver last year because of the language around abortion? Would language that, as Missouri's draft does, clarifies "A woman shall be enrolled in benefits under this subdivision when her child is enrolled in the MO HealthNet program or the children's health insurance program or when a physician or the managed care plan notifies the MO HealthNet program of the pregnancy ending involuntarily or necessarily to save the life of the mother" also be of concern to CMS?</p> <p>Here is the legislation <a href="https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf">https://instatrac-production.s3.us-east-2.amazonaws.com/GovWatch/text/pdfs/21/bill-text/1d2f541d2f55c63f6b9f3dac417837d4.pdf</a></p>	02/22/2023	02/23/2023	Hannah
University of CA, Santa Cruz Science Communications Program	Elissa Welle	<p>I am looking for numbers related to vagus nerve stimulation for epilepsy. I'd like to find the number of devices implanted in adults and children in the US, and I imagine CMS collects the numbers of surgery/device reimbursements for these implants. However, I cannot seem to find the right database with this information. Can you help point me in the right direction?</p>	02/22/2023	03/01/2023	

Associated Press	Kavish Harjai	<p>I am a data reporter with the Associated Press working on a story that touches on the number of Medicaid enrollees in each state and nationally from March 2019 to the most recent month for which data is available. The following questions refer to the CMS dataset “State Medicaid and CHIP Applications, Eligibility Determinations, and Enrollment Data.”</p> <p>- Can you explain what exactly the footnote ‘Includes Individuals Enrolled At Any Time in Month (Not a Point-in-time Count’ means? I noticed it’s attached to most of West Virginia’s Medicaid enrollment numbers between March 2019 and October 2022 under the column ‘total_medicare_enrollment__footnotes.’ I also see it attached to a number of Medicaid enrollment numbers for both Ohio and Washington. Is it ok to compare enrollment figures that have the footnote to others for the same state without the footnote? Is it ok to compare enrollment figures that have the footnote to other states for the same month?</p> <p>- There is a footnote attached to most of Utah’s medicare enrollment numbers indicating that the numbers include ‘Enrollees in Other Financial Assistance Programs Not Enrolled in Medicare or CHIP.’ I contacted Utah’s Medicare agency, and it said “Utah includes the disclaimer to indicate that some cases are receiving both financial and medical assistance. We do not report numbers that are financial assistance only.” I wasn’t really able to make sense of the footnote or the response. Could you clarify the meaning of the footnote, and whether it’s ok to use the Medicare enrollment figures for Utah as they are?</p>	02/21/2023	02/23/2023	Hannah
WYMT	Buddy Forbes	<p>Good morning! I am a reporter for WYMT in Eastern Kentucky. I am working on a story about the notice of termination for the Parkview Post-Acute and Rehabilitation Center located at 200 Nursing Home Lane in Pikeville, Ky. I was hoping someone would be able to provide a little more information into what caused the termination and what this means for the residents.</p>	02/21/2023	02/23/2023	Will
Los Angeles Times	Emily Alpert Reyes	<p>Hello, I'm interested in the process in which patients are assessed by transplant centers before being approved for the kidney transplant waitlist. Is there any requirement for a transplant center to perform that assessment within a certain period of time? Is the amount of time taken for the assessment measured in any way that is monitored by CMS?</p>	02/21/2023	02/27/2023	

Wall Street Journal	Anna Matthews	<p>Hi all, I saw the Secretary's statement and the fact sheet regarding the Advance Notice, and I wanted to follow up with a few questions.</p> <p>1) The big difference between Wall Street analyst/insurance industry assessment of the impact (a 2.27% cut in revenue) and CMS's (a 1.03% increase) seems to be the 3.3% "MA risk score trend" that CMS includes. Can you explain what that is and why CMS believes it should be included and would increase the plan's revenue?</p> <p>2) In the fact sheet released last week, CMS said it had "identified diagnosis codes that are not used consistently across the industry" and "has proposed to address these inconsistencies in order to ensure insurance companies offering Medicare Advantage are not gaming the system." Can you explain what CMS meant by that, and how the codes that are being eliminated were selected, with a bit more clarity? Does CMS feel that some plans were "gaming" the system by using these codes when not justified?</p> <p>3) Some in the industry have argued that the code tweaks could result in far larger revenue dropoffs for some plans and risk-bearing physician groups. For example, American's Physician Groups have suggested revenues could fall by 10% to 20% for some of its members. The Better Medicare Alliance released an Avalere analysis that suggested there could be a \$540 reduction in benefits per members on average. Does CMS agree with those claims? Why or why not? And does CMS feel that steeper drops in revenue would occur among groups and plans that were employing coding practices the agency feels might not be justified under the current system?</p> <p>4) Any other comments you'd want to share about the Advance Notice and its impact?</p>	02/20/2023	02/23/2023	Meghan
Arizona Republic	Andrew Ford	Hello, has CMS sent preclusion letters to any Modern Vascular clinics? If yes, can you say why?	02/17/2023	02/23/2023	Will
Wall Street Journal	Julie Wernau	I am rating about what information is available about doctors online. I'd like to mention the Care Compare site and am wondering how comprehensive the site is, if disciplinary actions and medicare claims are included and what consumers can expect/not expect to find when using the site.	02/17/2023	02/23/2023	

Bloomberg Industry Group	Celine Castronuovo	<p>I'm Bloomberg Law's FDA and drug pricing reporter, and my team is doing an ongoing series of profiles on officials involved in implementing the drug pricing provisions of the Inflation Reduction Act. Here's one my colleague did on Medicare Director Meena Seshamani in November:  <a href="https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0">https://news.bloomberglaw.com/health-law-and-business/meet-the-surgeon-economist-at-heart-of-democrats-drug-price-law?context=search&amp;index=0</a>. I recently reported on Principal Deputy Administrator Jonathan Blum's remarks at the Biopharma Congress, and I was wondering if it would be possible to set up a conversation with him to discuss his career at the CMS, and how that is informing what he's working on now to help implement the drug price negotiations, the Part D redesign, and other components of the IRA. If you could get back to me by next Thursday, Feb. 23, I would greatly appreciate it. Let me know if you have any questions.</p>	02/17/2023	02/23/2023	Meghan
Maryland Benefits Counseling Network	Charlie Hollins	I wish to receive confirmation that CMS has denied the 2022 expansion of EID eligibility that had allowed for unlimited income and limited resources only at the time of the initial application.	02/17/2023	02/28/2023	
Fox32 Denver	Carissa Scott	Will CMS confirm that Medicare often pays insurance providers between \$6,000 and \$7,000 per fixed-wing air-ambulance flight, and those patients can't be balance-billed by participating Medicare providers per federal law?	02/16/2023	02/23/2023	
GOV CIO	Nikki Henderson	<p>Good afternoon. Hope you're doing well. I'm reaching out today regarding an article interview request for a GovCIO Media &amp; Research feature on Data Literacy. I would be honored to speak with Ms. Allison Oelshclaeger about the challenges of reskilling and upskilling personnel with cutting-edge data literacy tools and training.</p> <p>I would also like to discuss what does data literacy means to CMS, how CMS is measuring data literacy and what programs CMS is using to improve data literacy. Here is a list of the interview questions:</p> <p>What training programs do you offer to improve data literacy across all levels of the workforce?  What challenges did you face with data literacy? How did they impact the tech solutions VA offers?</p>	02/10/2023	02/24/2023	Kristiana

How are data literacy programs improving other technology solutions – like AI or data governance for example? Where are those crossovers?  
How are you measuring and documenting results/ success within data literacy?  
Are you collaborating with other federal agencies to share best practices and partner to provide data-driven value?  
Moving forward, what are your goals with data literacy?

I would like to schedule an interview within the next couple of weeks. My Editor-In-Chief would like for me to have my interviews done by Feb. 24 but I have a little flexibility. The actual article is due March 10 and the publication will be a short time after that. Please check Ms. Oelshlaeger's availability and get back to me at your earliest convenience.

Message

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**From:** Blalock, Nora [Nora.Blalock@mail.house.gov]  
**Sent:** 4/25/2023 6:22:21 PM  
**To:** Chadwick, Alpheus (CMS/OL) [alpheus.chadwick@cms.hhs.gov]; Martino, Maria (CMS/OL) [maria.martino@cms.hhs.gov]  
**CC:** Flikier, Becca [Becca.Flikier@mail.house.gov]; Koetzle, Patrick [Patrick.Koetzle@mail.house.gov]  
**Subject:** RE: RE: FL CMS Call on Informational Bulletin  
**Attachments:** CMS Bulletin 1-Pgr[2].pdf; Bulletin - MFAR Resurfacing Impact.pdf

Al:

Thanks for getting back to me so quickly!

Top-line, hospitals are saying that:

- The Informational Bulletin echoes themes from MFAR
- These are private agreements between providers
- Any changes to financing should be done through rulemaking and not in an Informational Bulletin

Sharing some of the materials that have been sent our way so you can get a sense of what we are hearing. If there is any way y'all could hop on a quick call this week, that would be really helpful!

Thank you,  
Nora

**From:** Chadwick, Alpheus (CMS/OL) <Alpheus.Chadwick@cms.hhs.gov>  
**Sent:** Tuesday, April 25, 2023 1:57 PM  
**To:** Blalock, Nora <Nora.Blalock@mail.house.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>  
**Cc:** Flikier, Becca <Becca.Flikier@mail.house.gov>; Koetzle, Patrick <Patrick.Koetzle@mail.house.gov>  
**Subject:** RE: FL CMS Call on Informational Bulletin

Hello Nora – can you give me a sense of what you've been hearing from your constituents, which will help us prepare for a call? Thx.

-Al

**From:** Blalock, Nora <Nora.Blalock@mail.house.gov>  
**Sent:** Tuesday, April 25, 2023 1:11 PM  
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**Subject:** FL CMS Call on Informational Bulletin

Al & Maria:

I hope y'all are both doing well and enjoying your week! Becca (Frankel), Patrick (Wasserman Schultz) and I have been hearing a lot from Florida hospitals about Florida's Medicaid program and CMS' Informational Bulletin. We just did a check-in with Rick Van Buren, and he recommended we ask for a quick call with y'all on this issue.

Would y'all have any time in the next few days to chat with us?

Thank you so much!

Nora

**Nora Blalock**

Legislative Director

Office of Congresswoman Kathy Castor (FL-14)

202-225-3376 / [nora.blalock@mail.house.gov](mailto:nora.blalock@mail.house.gov)

Click [here](#) to sign up for Congresswoman Castor's Email Updates





Message

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**Sent:** 4/25/2023 6:22:21 PM  
**To:** Chadwick, Alpheus (CMS/OL) [redacted] b(6)  
[redacted] b(6) Martino, Maria  
**CC:** Flikier, Becca [Becca.Flikier@mail.house.gov]; Koetzle, Patrick [Patrick.Koetzle@mail.house.gov]  
**Subject:** RE: RE: FL CMS Call on Informational Bulletin  
**Attachments:** CMS Bulletin 1-Pgr[2].pdf; Bulletin - MFAR Resurfacing Impact.pdf

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**Cc:** Flikier, Becca <Becca.Flikier@mail.house.gov>; Koetzle, Patrick <Patrick.Koetzle@mail.house.gov>  
**Subject:** FL CMS Call on Informational Bulletin

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Nora

**Nora Blalock**

Legislative Director

Office of Congresswoman Kathy Castor (FL-14)

202-225-3376 / [nora.blalock@mail.house.gov](mailto:nora.blalock@mail.house.gov)

Click [here](#) to sign up for Congresswoman Castor's Email Updates



Message

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**Sent:** 2/14/2023 1:04:16 PM

**To:** Darcey, Miquel M (OIG/OAS); b(6); Hagg, John D

**CC:** Maccarroll, Amber (CMS/CMCS); b(6); Fan, Kristin; Arnold, Charlie; Clark, Jennifer; Goldstein, Stuart; Silanskis, Jeremy; Endelman (he/him); Ferguson, Dorothy; Bonelli, Anna

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

**Attachments:** Healthcare Related Taxes CIB, DRAFT.docx

Good morning John and Miquel,

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

Please let me know if you have any questions.

Thanks,  
Rory

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

**Sent:** Monday, November 21, 2022 3:54 PM

**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>

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

+ John

Hi Miquel,

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

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

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Thursday, November 17, 2022 8:14 AM  
**To:** Darcey, Miquel M (OIG/OAS) <[Miquel.Darcey@oig.hhs.gov](mailto:Miquel.Darcey@oig.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Subject:** RE: 2008 final rule health care related taxes

Good morning Miquel,

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

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

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

Regards,  
Rory

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

Miquel

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

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

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

Miquel,

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

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

Thank you  
Stuart Goldstein

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

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

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

**From:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Sent:** Friday, November 4, 2022 3:50 PM  
**To:** Darcey, Miquel M (OIG/OAS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS);

Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

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

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

**Where:** Microsoft Teams Meeting

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## Microsoft Teams meeting

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

Phone Conference ID:

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

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

---

Message

**Sent:** 2/16/2023 4:10:03 PM  
**To:** Boston, Beverly (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6) Silanskis, Jeremy  
Maccarroll, Amber  
(FYDIBOHF23SPDLT)/cn=Recipients/cn=fff13febb7d74163a8cda295473ff274-amber.macca]  
**Subject:** RE: RE: DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 10:40 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Subject:** DUE ASAP: RORY/AMBER/JEREMY :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

I need to return the attached Taxes CIB "Reactive" and Qs below to the OCD asap. The question I want to raise up to you all is on the Reactive regarding the OL comment to be softer on the language around the loophole since we are clarifying existing policy and should not mention the loop hole issue. Can you confirm that you are fine with OL's suggested edits to the language? I think the "longstanding position" language was struck by Hannah Katch. Also, are you good with the below responses to Perrie's questions? She did come back with more questions on our FMRs in general, but I am clarifying with her what information exactly she is requesting.

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?  
**Answer:** Yes, we are currently finalizing a FY 22 FMR on two SDP preprints (this FY 22 FMR did not address LPPF financing). FMG conducted the FY 22 FMR field work between January 2022 and November 2022. FMG is developing the draft FMR report.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?  
**Answer:** The OIG is actively conducting an audit in Texas on this issues, but we are not aware of any plans to conduct a similar audit in Florida or Missouri. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement. OIG hopes to issue the draft report to the state in June 2023 relating to Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 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 can be requested as part of a FOIA.

3. Confirm the following is accurate:

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

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

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

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

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

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?



**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

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

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

Thanks all

**Beverly**

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

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

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

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

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

## *Beverly A. Boston*

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

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

Added comment to Ricardo's input.

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

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; 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)  
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410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

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

**Sent:** Wednesday, February 15, 2023 11:45 AM

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

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

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

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

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

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

- 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? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

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

Hi Beverly,

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

Thanks,  
Rory

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

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia

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

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

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

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

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding [redacted] b(5)  
[redacted] b(5) think [redacted] b(5)  
[redacted] b(5)  
[redacted] 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 [redacted] b(5)  
[redacted] b(5)

Best,

Jonathan

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

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

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

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

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

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

Hello team,

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

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

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

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

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

b(5)

**b(5)**

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

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

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

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



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

*Beverly*

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

Hello,

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

I will keep everyone posted on any changes.

Thanks

*Beverly*

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

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

*Beverly*

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

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

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

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

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

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

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

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

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

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

Thank you!

*Beverly*

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

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

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

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

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

Beverly,

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

Best,

Jonathan

Jonathan Endelman, PhD

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

Good afternoon team,

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

Thanks you

*Beverly*

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

Hello,

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

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

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears

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

*Beverly*

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

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

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

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

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

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

Hello everyone,

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

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

*Beverly*

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

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

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

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

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

Jonathan, I agree with your analysis below. Thanks.

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

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

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

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

OL appears to be arguin

b(5)

b(5)  
the CIB.

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

b(5)

b(5)

b(5)

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

Best,

Jonathan

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

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

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

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

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

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

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

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

**Beverly**

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

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

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

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

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

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

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

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

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

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

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

Hello,

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

Thanks

**Beverly**

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

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

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

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

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

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

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

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

Thanks Kristin,

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

**b(5)**

Thanks

*Beverly*

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

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

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

I made some suggestions.

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

Thanks Kristin,

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

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

Thanks

*Beverly*

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

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

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard



(CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)  
<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia  
(CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

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

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

Thank you

*Beverly*

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

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

Thanks,  
Rory

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

Hi Tim,

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

Rory

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

Rory –

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

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

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

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

**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Bennis, Antoinette (CMS/OFM) <[Antoinette.Bennis@cms.hhs.gov](mailto:Antoinette.Bennis@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto:Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcgee@cms.hhs.gov](mailto:nakia.allen-mcgee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; 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CMS002812cv1579

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

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

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

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

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

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

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

**Agency/Office:** CMCS

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

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

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

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

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Message

**Sent:** 2/22/2023 9:28:44 PM

**To:** Gavens, Jay (CMS/CMCS) b(6)

b(6)

Boston, Beverly  
Ferguson, Dorothy  
Holligan, Ricardo  
Endelman (he/him),  
Fan, Kristin  
Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
Curry, Celestine

**CC:**

b(6)

Kimble, Davida

b(6)

b(6)

Maccarroll, Amber  
adams, lia (CMS/CMCS)  
Staton, Sidney

**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

**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>

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**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Yes – Dan wanted to limit the review to only LPPF (taxes) so we took the other part of the objective out.

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Wednesday, February 22, 2023 4:15 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please confirm that this was the version of the document request that went to OCD and it includes the few changes Dan requested.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 22, 2023 9:38 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 2:34 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS)

<Jonathan.Endelman@cms.hhs.gov>; 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 FOIAABLE**

3. Confirm the following is accurate:

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

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

Thanks all

**Beverly**

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

**Sent:** Wednesday, February 15, 2023 1:13 PM

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

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

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

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

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

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

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

## *Beverly A. Boston*

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

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

Added comment to Ricardo's input.

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

Please see the highlighted language in question 1.

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

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

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

Best,

Jonathan

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

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

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

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

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

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

## *Beverly A. Boston*

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

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

I added a little more below in red.

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

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

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

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

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

Good morning,

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

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

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

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

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

Thank you

*Beverly*

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

Hi Beverly,

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

Thanks,  
Rory

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

Thanks Dorothy!

*Beverly*

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



Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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

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

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

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

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

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

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

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

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

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

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Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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

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

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

Beverly,

I think adding [REDACTED] I think [REDACTED]  
[REDACTED] I think [REDACTED]  
[REDACTED] 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 [REDACTED]  
[REDACTED]

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

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Baltimore, MD 21244-1850

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

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

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

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

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

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

Hello team,

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

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

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

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

b(5)

**b(5)**

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

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

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

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

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

*Beverly*

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

Hello,

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

I will keep everyone posted on any changes.

Thanks

*Beverly*

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

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

*Beverly*

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

<Amber.MacCarroll@cms.hhs.gov>; 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

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

Good afternoon team,

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

Thanks you

*Beverly*

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

Hello,

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

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

- 1/19 – Send to IOS (Rachel) for review

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

*Beverly*

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

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

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

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

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

Hello everyone,

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

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

*Beverly*

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

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

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

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

Jonathan, I agree with your analysis below. Thanks.

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

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

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
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**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing

b(5)

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

b(5)

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

Best,

Jonathan

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

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

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

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

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

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

Hello,

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

Thanks

*Beverly*

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

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



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

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

*Beverly*

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

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

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

Thanks Kristin,

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

**b(5)**

Thanks

*Beverly*

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

I made some suggestions.

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

Thanks Kristin,

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

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

Thanks

*Beverly*

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

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

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

Good morning and HNY! 🍷

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

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

Thank you

*Beverly*

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

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

Thanks,  
Rory

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

Hi Tim,

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

Rory

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

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

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

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

Rory –

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

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

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

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

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

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Joy-Bush, Keya (CMS/OC) <keya.joy-bush@cms.hhs.gov>; Martin, Patrice (CMS/OC) <Patrice.Martin@cms.hhs.gov>; Mengel, Jonathan (CMS/OC) <Jonathan.Mengel@cms.hhs.gov>; Myers, Gregory (CMS/OC) <Gregory.Myers@cms.hhs.gov>; Smith, Aaron (CMS/OC) <Aaron.Smith@cms.hhs.gov>; Sokol, Lisa (CMS/OC) <Lisa.Sokol@cms.hhs.gov>; Thorn, Raymond (CMS/OC) <Raymond.Thorn@cms.hhs.gov>; Washington, April (CMS/OC) <April.Washington@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Ryan, Lorraine (CMS/OC) <lorraine.ryan@cms.hhs.gov>; Schinderle, Elizabeth (CMS/OC) <elizabeth.schinderle@cms.hhs.gov>; Mahoney, Christine (CMS/OC) <Christine.Mahoney@cms.hhs.gov>; Brager, Mark (CMS/OC) <Mark.Brager@cms.hhs.gov>; Clemens, Kristen (CMS/OC) <Kristen.Clemens@cms.hhs.gov>; Reeves, Alison (CMS/OC) <Alison.Reeves@cms.hhs.gov>; Walker, Chantel (CMS/OC) <Chantel.Walker@cms.hhs.gov>; Chambers, Gwendolyn (CMS/OC) <Gwendolyn.Chambers@cms.hhs.gov>; Gross, Jessica (CMS/OC) <Jessica.Gross@cms.hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wallace, Mary (CMS/OC) <Mary.Wallace@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Bradley, Tasha (CMS/OC) <Tasha.Bradley1@cms.hhs.gov>; Toomey, Mary (CMS/OC) <Mimi.Toomey@cms.hhs.gov>; Perkins, Valerie (CMS/OC) <Valerie.Perkins@cms.hhs.gov>; Williams, Tamika (CMS/OC) <Tamika.Williams@cms.hhs.gov>; Patrick, Michele (CMS/OC) <Michele.Patrick@cms.hhs.gov>; Mazzone, Maria (CMS/OC) <Maria.Mazzone@cms.hhs.gov>; Pressley, Erin (CMS/OC) <Erin.Pressley@cms.hhs.gov>; Miner, Amy (CMS/OC) <Amy.Minor@cms.hhs.gov>; Harmatuk, Frances (CMS/OC) <Frances.Harmatuk@cms.hhs.gov>; Reilly, Megan (CMS/OC) <Megan.Reilly@cms.hhs.gov>; Gordon, Erin (CMS/OC) <Erin.Gordon@cms.hhs.gov>; Franklin, Julie (CMS/OC) <Julie.Franklin@cms.hhs.gov>; Winer, Rachel (CMS/OC) <Rachel.Winer@cms.hhs.gov>; Dinicolo, Kelly (CMS/OC) <Kelly.Dinicolo@cms.hhs.gov>; Shaham, Lauren (CMS/OC) <Lauren.Shaham1@cms.hhs.gov>; Walen, Alyssa (CMS/OC) <Alyssa.Walen@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Broccolino, Michele (CMS/OC) <Michele.Broccolino@cms.hhs.gov>; Booth, Jon (CMS/OC) <Jon.Booth@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Costello, Stefanie (CMS/OC) <Stefanie.Costello@cms.hhs.gov>; McIver, LaShawn (CMS/OMH) <LaShawn.McIver@cms.hhs.gov>; Finch, Wanda (CMS/OMH) <Wanda.Finch@cms.hhs.gov>; Gentry, Pamela (CMS/OMH) <Pamela.Gentry@cms.hhs.gov>; Peddicord-Austin, Ashley (CMS/OMH) <Ashley.Peddicord-Austin@cms.hhs.gov>; Young, Brian (CMS/OMH) <Brian.Young@cms.hhs.gov>; Fleisher, Lee (CMS/CCSQ) <Lee.Fleisher@cms.hhs.gov>; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Schreiber, Michelle (CMS/CCSQ) <Michelle.Schreiber@cms.hhs.gov>; Iwugo, Jeneen (CMS/CCSQ) <jeneen.iwugo@cms.hhs.gov>; Spence, Ashley (CMS/CCSQ) <Ashley.Spence@cms.hhs.gov>; Jenkins, Courtney (CMS/OC) <Courtney.Jenkins@cms.hhs.gov>; Hakim, Alyson (Aly) (CMS/CMCS) <Alyson.Hakim@cms.hhs.gov>; Appleton, Paige (CMS/CCSQ) <Paige.Appleton@cms.hhs.gov>; Moody-Williams, Jean (CMS/CCSQ) <jean.moodywilliams@cms.hhs.gov>; 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**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

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

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

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

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

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

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

**Agency/Office:** CMCS

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

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

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

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

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Message

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**Sent:** 3/13/2023 6:45:50 PM  
**To:** Boston, Beverly (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6) Arnold, Charlie  
[REDACTED] b(6)  
**CC:** Silanskis, Jeremy D. (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6)  
**Subject:** RE: RE: Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Hi Beverly and Charlie,

Thanks for pulling this together. I apologize, but I think there was a miscommunication on this issue. I mentioned that it would be helpful if someone else could sign the tax waiver letters for me, similar to how DRR signs out institutional SPAs on my behalf once they receive the verbal okay from OGD (either Jeremy or me). It seems like this proposes a formal delegation of signature authority.

I apologize again for the miscommunication. I should have been clearer. I think it would be helpful to connect and understand the benefits of delegation versus the easier signature process.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Monday, March 13, 2023 2:16 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Subject:** Follow-up: Re-Delegation of Authority for Tax Waiver signatures!

Good afternoon,

Amber I am confirming whether the OCD able to sign the tax waiver DoA?

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, March 1, 2023 5:04 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Subject:** Re-Delegation of Authority for Tax Waiver signatures!

Hello Jonathan and DFP/DOB,



I did work with OHC to have tax waiver signatures re-delegated to the DFP Director-level for signature (Group-level delegation will continue to be reflected). Please see attached for your review before we proceed to ask the OCD to signoff on the DoA. Can you review all of the PDFs to make sure they accurately indicate the correct authority specific to tax waiver delegation? Once we confirm accuracy, **Rory, Amber, Jeremy** I think signature can be requested at an OCD TB or even offline?

Thank you

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, March 1, 2023 8:25 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hey Beverly. I just wanted to check to see if there was any updates that you have in terms of the delegation of signature authority for tax waivers. Please let us know if there is any way that the tax team can help. Thank you.

Best,

Jonathan

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

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Wednesday, February 1, 2023 2:35 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks Beverly. We appreciate it.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
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Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:31 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Got it and working on it. Thanks

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 2:20 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Beverly,

1903(w)(3)(E)(ii) [42 (USC 1396b (w)(3)(E)(ii))] would be the pertinent section. That's the section that talks about CMS approving tax waivers. Please let me know if I could be of further assistance. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
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Center for Medicaid and CHIP Services (CMCS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 1:47 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

See below Delegations of Authority (DoAs) that are related to taxes. We did request delegation at the Group Dir level which is why Rory is able to sign so this is not the latest. Can you confirm which DoAs would be pertinent to the tax letters that Rory signs?

87	<u>1903(w)(2)(B)</u> [42 USC 1396b(w) (2)(B)]	Determine that the State has satisfactorily established that a provider-related donation has no direct or indirect relationship to payments made, under Title XIX of the Social Security Act, to that provider, to providers furnishing the same class of items and services as the provider, or to any related entity.	Deputy Administrator & Dir/Dep Dir, CMCS	
88	<u>1903(w)(3)(C)(i)(IV)</u> [42 USC 1396b(w) (3)(C)(i)(IV)]	Determine that the State has satisfactorily established that any other tax has been imposed uniformly with respect to a health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
89	<u>1903(w)(3)(E)(i)</u> [42 USC 1396b(w) (3)(E)(i)]	Treat a tax as a broad-based health care related tax, notwithstanding that the tax does not apply to all health care items or services in a class (or all providers of such items and services), provides for a credit, deduction, or exclusion, is not applied uniformly, or otherwise does not meet the requirements of Section 1903(w)(3)(B) or (C) of the Social Security Act with respect to an application submitted by a State.	Deputy Administrator & Dir/Dep Dir, CMCS	
90	<u>1903(w)(3)(E)(ii)</u> [42 USC 1396b (w)(3)(E)(ii)]	Approve such application if the State satisfactorily establishes that : (1) The net impact of the tax and associated expenditures under Title XIX of the Social Security Act as proposed by the State is generally redistributive in nature, and (2) The amount of the tax is not directly correlated to payments under Title XIX of the Social Security Act for items or services with respect to which the tax is imposed with respect to an application submitted by a State requesting that a tax be treated as a broad-based health care related tax.	Deputy Administrator & Dir/Dep Dir, CMCS	
91	<u>1903(w)(4)</u> [42 USC 1396b(w) (4)]	Determine that any of the following applies: (1) The State or other unit of Government imposing the tax provides (directly or indirectly) for a payment (other than under Title XIX of the Social Security Act) to taxpayers, and the amount of such payment is positively correlated either to the amount of such tax or to the difference between the amount of the tax and the amount of the payment under the State plan; and (2) All or any portion of the payment under Title XIX of the Social Security Act to the taxpayer varies based only upon the amount of the total tax paid; and (C) The State or other unit of government imposing the tax provides (directly or indirectly) for any payment, offset, or waiver that guarantees to hold taxpayers harmless for any portion of the costs of the tax with respect to a broad-based health care related tax imposed with respect to a class of items or services.	Deputy Administrator & Dir/Dep Dir, CMCS	Amended per Section 403 of Public Law 109-432, 12/20/06
92	<u>1903(w)(5)(B)(ii)</u>	Project the amount to be collected during such fiscal year as if the tax (or	Deputy Administrator & Dir/Dep Dir, CMCS	

	[42 USC 1396b(w)(5)(B)(ii)]	increase) were in effect during the entire State fiscal year Authority, with respect to a tax, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, that is not in effect throughout State fiscal year 1992 or the rate (or base) of which is increased during such fiscal.	ARA, DFMFFSO, CFMFFSO	
93	1903(w)(5)(C)(i) [42 USC 1396b(w)(5)(C)(i)]	Determine the total amount of health care related taxes, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on only those taxes (including the tax rate or base) which legislation or regulations imposing such taxes were enacted or adopted, as of November 22, 1991.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	
94	1903(w)(5)(C)(ii) [42 USC 1396b(w)(5)(C)(ii)]	Determine the amount of provider-related donations, under Section 1903(w)(5)(B)(i)(I) of the Social Security Act, based on programs in effect on September 30, 1991, and applicable to State fiscal year 1992, as demonstrated by State plan amendments, written agreements, State budget documentation, or other documentary evidence in existence on that date.	Deputy Administrator & Dir/Dep Dir, CMCS  ARA, DFMFFSO, CFMFFSO	

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:36 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Thanks assisting us with this Beverly. We appreciate it.

Best,

Jonathan

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

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:34 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>;

Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>

**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Hi Jonathan,

Thanks for this reminder to the team and also me to confirm the Delegation of Authority for tax waiver signatures. I will look into this signatory level and will circle back.

*Beverly*

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

**Sent:** Wednesday, February 1, 2023 11:26 AM

**To:** Schoonover, Matthew (CMS/CMCS) <[matthew.schoonover@cms.hhs.gov](mailto:matthew.schoonover@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Mosley, Elle (CMS/CMCS) <[larrica.mosley@cms.hhs.gov](mailto:larrica.mosley@cms.hhs.gov)>

**Subject:** FW: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

Dear team,

North Carolina inquired today regarding the status of their revised NF tax waiver. The revised North Carolina NF and the two Michigan NFs still need to be signed by Rory. Since we have implemented the double checklist check in the future, we feel confident that situations such as the NC NF will not occur in the future. As a reminder, the NC NF tax waiver that we sent to Rory originally for signature was incorrect. We then sent him a revised version, which was also incorrect. We have since sent him a third, correct version, that is waiting to be signed. The new process involves checking the tax waiver checklist twice. The first time is before we put it on FMG internal clearance. The second time is after we present at FMG internal clearance and before we send an email to Rory for signature. After we check the checklist, as a way of ensuring that we have done it, I recommend sending an email to the team each time informing them that we have completed the checklist. We have followed this process for MI's NF tax waivers. As a result, this will not happen again.

In general, we do have an issue that documents that we send to Rory for signature may not get signed expeditiously. Given the volume of work Rory has this is certainly understandable. I recommend pursuing the option of investigating signature authority procedures to see if someone else may sign documents for Rory and, if so, who. Rory himself mentioned that this would be his preference. I think we should follow up on that. In general, I think we should also convene a working group to suggest and solicit feedback regarding these types of process improvements to help things work better, which after all never is complete. We can always do things better and more efficiently.

I look forward to more discussion on these topics.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)

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

**From:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>  
**Sent:** Wednesday, February 1, 2023 11:16 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS) <[Morlan.Lannaman@cms.hhs.gov](mailto:Morlan.Lannaman@cms.hhs.gov)>  
**Cc:** Staton, Betty J <[Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)>  
**Subject:** RE: [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Awesome! Thanks so much for the information. We will keep this mind when sending emails in the future.

**Cecilia Williams**  
State Plan and Amendments Coordinator  
NC Medicaid  
Division of Health Benefits  
NC Department of Health and Human Services



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Mobile: b(6)  
Office: (919) 527-7105

[Cecilia.Williams@dhhs.nc.gov](mailto:Cecilia.Williams@dhhs.nc.gov)

820 S. Boylan Ave., McBryde Building  
1950 Mail Service Center  
Raleigh, NC 27699-1950

[Twitter](#) | [Facebook](#) | [YouTube](#) | [LinkedIn](#)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 1, 2023 11:15 AM  
**To:** Williams, Cecilia <[cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov)>; Townes, Robert (CMS/CMCS) <[Robert.Townes@cms.hhs.gov](mailto:Robert.Townes@cms.hhs.gov)>; Smith, Falecia (CMS/CMCS) <[Falecia.Smith@cms.hhs.gov](mailto:Falecia.Smith@cms.hhs.gov)>; Lannaman, Morlan (CMS/CMCS)

<Morlan.Lannaman@cms.hhs.gov>

**Cc:** Staton, Betty J <Betty.J.Staton@dhhs.nc.gov>

**Subject:** [External] RE: CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

**CAUTION:** External email. Do not click links or open attachments unless you verify. Send all suspicious email as an attachment to [Report Spam](#).

Thank you for checking. There was one individual who used to work with the CMS tax team but has since retired. His name is Jim Burns. He was our technical director in the Division of Financial Policy. His email address is no longer valid because he retired. He is copied on the email that you replied to. That is why you are getting the error message.

Best,

Jonathan

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

**From:** Williams, Cecilia <cecilia.williams@dhhs.nc.gov>

**Sent:** Wednesday, February 1, 2023 11:12 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Townes, Robert (CMS/CMCS) <Robert.Townes@cms.hhs.gov>; Smith, Falecia (CMS/CMCS) <Falecia.Smith@cms.hhs.gov>; Lannaman, Morlan (CMS/CMCS) <Morlan.Lannaman@cms.hhs.gov>

**Cc:** Staton, Betty J <Betty.J.Staton@dhhs.nc.gov>

**Subject:** CMS Approval Waiver of Uniform and Broad Based Nursing Facility Assessment Model

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Good morning, Jonathan!

An update was requested in a previous email. However, I received an “undeliverable” message and wanted to resend just to make sure it was not associated with your email address. Can you provide an update on the revised approval mentioned in the subject line above.

Thanks!

**Cecilia Williams**  
State Plan and Amendments Coordinator  
NC Medicaid (Benefits and Services)

Mobile: b(6)  
Office: (919) 527-7105



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Message

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**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

Message

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**Sent:** 5/1/2023 8:33:31 PM  
**To:** Vogel, Jeremy (HHS/OGC) [Jeremy.Vogel@hhs.gov]; Campbell, Matthew (HHS/OGC) [Matthew.Campbell@hhs.gov]  
**CC:** Kaiser, Bridgette (HHS/OGC); b(6); Mannchen, Garrett  
b(6)  
**Subject:** RE: RE: MO disallowance letter?

Thanks. Sorry, I missed this earlier. We only have hard copies of the binder. The binder Dan received from the WH was also a hard copy. I will trt

**From:** Vogel, Jeremy (HHS/OGC) <Jeremy.Vogel@hhs.gov>  
**Sent:** Monday, May 1, 2023 3:37 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Campbell, Matthew (HHS/OGC) <Matthew.Campbell@hhs.gov>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <Bridgette.Kaiser@hhs.gov>; Mannchen, Garrett (HHS/OGC) <Garrett.Mannchen@hhs.gov>  
**Subject:** RE: MO disallowance letter?

Hi Rory,

I'll punt to the litigators on the first issue. I will be OOO tomorrow but am happy to receive a download from Matt on Weds.; don't wait for me.

Somewhat relatedly, we spoke with Paul a bit more about the external parties meeting last Thursday re: LPPF-type arrangements. At Paul's request, would you be able to send us an electronic copy of the binder materials? Hopefully CMS has an electronic version; Paul mentioned thinking that Dan already had it, possibly via WH from an earlier meeting between WH & these external parties.

Thanks as always,

Jeremy Vogel (he/him)  
Attorney, DHHS/OGC/CMUSD  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, May 1, 2023 3:24 PM  
**To:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>; Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Cc:** Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Matt and Jeremy,

I raised the potential timing with Dan today and he is interested in receiving feedback as soon as possible so that the Administrator can contact the Governor with as much time as possible before the date after which the MO legislature can no longer review new bills (I believe this is May 13<sup>th</sup>). Please let me know if there is anything that FMG can do to be helpful with the OGC/DOJ review.

On a related note, Dan asked that I raise with you a possible approach to resolution with Missouri that the Administrator could offer in her upcoming call with the Governor. I know you are busy on the letter, the brief, etc., but would you have 30 minutes tomorrow to discuss the possible approach? I will try to be as flexible as possible to meet your availability.

Thanks again,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Friday, April 28, 2023 1:17 PM  
**To:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Thanks, Matt. I really appreciate the update. Our key timing consideration is that we intend to urge Missouri to consider using its current legislative session (which is ending in May) to address our tax concerns. I will share the timing with my leadership and let you know if there are any concerns.

Rory

**From:** Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Sent:** Friday, April 28, 2023 1:11 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Cc:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Kaiser, Bridgette (HHS/OGC) <[Bridgette.Kaiser@hhs.gov](mailto:Bridgette.Kaiser@hhs.gov)>; Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Rory,

Sorry for the delay on this. We should have feedback on the Missouri letter toward the end of next week—hopefully, sooner. The main reason for the delay is that we and DOJ want to make sure we know what we're going to say in our opposition brief before commenting, and we should have a good sense of that next week.

Please let us know if this timeline works. Thanks.

Matt

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, April 25, 2023 10:13 AM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>; Campbell, Matthew (HHS/OGC) <[Matthew.Campbell@hhs.gov](mailto:Matthew.Campbell@hhs.gov)>  
**Cc:** Mannchen, Garrett (HHS/OGC) <[Garrett.Mannchen@hhs.gov](mailto:Garrett.Mannchen@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy and Matt,

My leadership just pinged me on status of OGC and DOJ review of this draft letter. Do you have any sense of when DOJ and OGC will provide feedback?

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, April 11, 2023 8:08 PM  
**To:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Subject:** RE: MO disallowance letter?

Hi Jeremy,

We have not started drafting the disallowance letter yet. However, I have attached an additional draft letter to the state that OA and Dan asked for and mentioned to Paul. I think this might be what Susan referenced. We are planning to release it on April 21<sup>st</sup> and it would provide notice to the state that we intend to issue a disallowance no earlier than 60 days following the letter if the state has not provided information supporting the allowability of the tax or demonstrating that the state has fixed the tax. Please let me know if you have questions.

As you mentioned below, I think it would be good to discuss during the TX call tomorrow given there is clear overlap. I hope this helps.

Thanks,  
Rory

**From:** Vogel, Jeremy (HHS/OGC) <[Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)>  
**Sent:** Tuesday, April 11, 2023 5:41 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** MO disallowance letter?

Hi Rory,

Susan Lyons (you're probably aware, our Deputy Associate General Counsel for Litigation in CMSD) is asking about the draft disallowance letter to MO. Any update? I expect you might have paused this pending some further analysis/discussion of the Texas case, but if there is any update on your drafting of that letter, please let me know so I can pass it along.

Thanks & have a great evening,

**Jeremy Vogel** (he/him)  
Attorney, United States Department of Health and Human Services  
Office of the General Counsel, Centers for Medicare & Medicaid Services Division  
330 Independence Ave. S.W., Washington, D.C. 20201  
(202) 205-8778 | [Jeremy.Vogel@hhs.gov](mailto:Jeremy.Vogel@hhs.gov)

Message

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**Sent:** 4/27/2023 8:40:08 PM  
**To:** Vogel, Jeremy (HHS/OGC); [REDACTED] b(6)  
[REDACTED] b(6) Campbell, Matthew  
(HHS/OGC) [Matthew.Campbell@hhs.gov]  
**CC:** Mannchen, Garrett (HHS/OGC); [REDACTED] b(6)  
[REDACTED] b(6)  
**Subject:** FW: FW: MO/TX Tax Timeline  
**Attachments:** Key MO-TX-Tax Timeline, 4-26-23.docx; Attachment A - 2008 Final Tax Rule - Summary of Relevant Discussion.docx; Attachment B - Provider Reimbursement Review Board Decision 2009 D-42.pdf; Attachment C - Decision of the Administrator Review of PRRB Decision Number 2009-D42.pdf; Attachment D - LPPF Questions and Answers 10.16.docx; Attachment E - Greenberg\_Texas Financing Letter12 20 18.pdf; Attachment F - LPPF Hold Harmless Evidence.pdf; Attachment G - HHSC Responses to CMS Questions 08202019.docx; Attachment H - Missouri FRA Tax Hold Harmless - OGC Note to FMG (002).pdf; Attachment I - CMS Letter MO Medicaid Managed Care 07 28 2020 final - Signed.pdf

Hi Jeremy and Matt,

At Dan's request, FMG pulled together this timeline (and related attachments) outlining selected activity regarding TX and MO tax arrangements and the broader hold harmless arrangements at issue. Dan requested it in response to a binder that some external parties prepared. It addresses a few questions that Dan had on the timeline and is not close to comprehensive, but I thought I would share with you in case it contains any information that you do not already have.

Also, James Bickford attended a meeting with Dan

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, April 26, 2023 5:18 PM  
**To:** Daniel Tsai (CMS/OA) (daniel.tsai@cms.hhs.gov) <daniel.tsai@cms.hhs.gov>  
**Cc:** Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/CMCS) <Sara.Vitolo@cms.hhs.gov>; Perrie Briskin (CMS/OA) (perrie.briskin@cms.hhs.gov) <perrie.briskin@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Kochanski, Joseph (CMS/CMCS) <Joseph.Kochanski@cms.hhs.gov>  
**Subject:** MO/TX Tax Timeline

Hi Dan,

As discussed this afternoon, please see attached the requested timeline and attachments. We focused on pre-2021 activity. Please let us know if you have questions or need anything else.

Rory

Message

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**Sent:** 1/10/2023 9:02:27 PM  
**To:** Arnold, Charlie (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6)  
**CC:** Goldstein, Stuart; [REDACTED] b(6)  
[REDACTED] b(6)  
**Subject:** RE: RE: North Carolina  
**Attachments:** RE: RE: Attestation Form

Hi Charlie,

Let's discuss at the DFO/DFP Touch base tomorrow. I am concerned that the hold harmless questions here could be viewed as inconsistent with what we shared with Nevada (see attached - notably, Nevada requested more detail on what assurances we would want).

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Tuesday, January 10, 2023 3:36 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Subject:** FW: North Carolina  
**Importance:** High

Hi Rory,

We received the below email from DMCP. They are requesting our questions for NC by 1/20/2023 or the will recommend the approval of the SDP. We are not sure how to respond. We let them know that, because of a possible hold-harmless issue, you are reviewing the questions.

Have you had a chance to review the questions? How should we respond to DMCP?

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

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

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

Hi Jonathan and FMG colleagues,

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

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

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,  
Laura

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

Lovie,

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

Best,

Jonathan

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Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, January 5, 2023 11:49 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

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

Best,

Jonathan

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

Hi Anna and Jonathan,

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

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 12:05 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS)



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

Hello Lovie,

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

Best,

Jonathan

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Baltimore, MD 21244-1850

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

Hello Lovie,

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

Best,

Jonathan

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Baltimore, MD 21244-1850

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

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

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

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

**Subject:** RE: North Carolina

Hi Jonathan,

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

Thank you,  
Lovie

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

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

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

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

**Subject:** RE: North Carolina

Hi Jonathan and Stuart,

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

Thanks,  
Lovie

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

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

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

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

**Subject:** RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

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

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

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

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

**Subject:** RE: North Carolina

Lovie,

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

Best,

Jonathan

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

**Sent:** Monday, November 28, 2022 10:18 AM

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

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

**Subject:** RE: North Carolina

Hi Jonathan,

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

Thanks,  
Lovie

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

**Sent:** Tuesday, November 1, 2022 1:39 PM

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

**Subject:** FW: North Carolina

Dear all,

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

Best,

Jonathan

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

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

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

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

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

<StateDirectedPayment@cms.hhs.gov>; 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

Message

---

**From:** Howe, Rory (CMS/CMCS) [/O=EXCHANGELABS/OU=EXCHANGE ADMINISTRATIVE GROUP (FYDIBOHF23SPDLT)/CN=RECIPIENTS/CN=CCAC22A48E6D45D589F7FCB66359BFA5-RORY.HOWE]  
**Sent:** 11/8/2022 9:16:39 PM  
**To:** Stacie Weeks [sweeks@dncfp.nv.gov]  
**CC:** Silanskis, Jeremy (CMS/CMCS) [jeremy.silanskis@cms.hhs.gov]  
**Subject:** RE: RE: Attestation Form  
**Attachments:** NV Financing, 11-8-22.docx

Hi Stacie,

Please see attached some information regarding possible provider attestation approaches that we previously discussed and have shared with other states. The first option involves direct written attestations from each provider and the second option consists of an alternative approach involving meeting with your provider community. For the written attestations, the key language that we would expect to see is specified in #3 in the attached. We are open to reviewing alternate language from the state, noting that we would expect something very similar in effect. We also defer to the state regarding any additional process-related language if the state decides to take a written attestation approach.

If it would be helpful, we are open to reviewing draft attestation language, discussing the information that I attached, discussing alternative approaches, or setting up some time to talk about any other questions or concerns that you might have.

Regards,  
Rory

Rory Howe  
Director  
Financial Management Group  
CMS/CMCS  
443-615-1277

**From:** Stacie Weeks <sweeks@dncfp.nv.gov>  
**Sent:** Monday, November 7, 2022 7:29 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** Attestation Form

Do you happen to have a template for the attestation form for the provider tax/payments that you mentioned the other day on our call?



Nevada Department of  
Health and Human Services

**Stacie Weeks, JD, MPH**

Deputy Administrator  
Nevada Department of Health and Human Services  
Division of Health Care Financing and Policy  
1100 East William Street, Suite 101 | Carson City, NV 89701 -  
Office: (775) 687-7101 | Email: [sweeks@dncfp.nv.gov](mailto:sweeks@dncfp.nv.gov)  
Mobile: b(6)  
<http://dhhs.nv.gov/> | <http://dncfp.nv.gov/>

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Message

**From:** Howe, Rory (CMS/CMCS) [redacted] b(6)  
[redacted] b(6)  
**Sent:** 11/8/2022 9:16:39 PM  
**To:** Stacie Weeks [sweeks@dncfp.nv.gov]  
**CC:** Silanskis, Jeremy (CMS/CMCS) [jeremy.silanskis@cms.hhs.gov]  
**Subject:** RE: RE: Attestation Form  
**Attachments:** NV Financing, 11-8-22.docx

Hi Stacie,

Please see attached some information regarding possible provider attestation approaches that we previously discussed and have shared with other states. The first option involves direct written attestations from each provider and the second option consists of an alternative approach involving meeting with your provider community. For the written attestations, the key language that we would expect to see is specified in #3 in the attached. We are open to reviewing alternate language from the state, noting that we would expect something very similar in effect. We also defer to the state regarding any additional process-related language if the state decides to take a written attestation approach.

If it would be helpful, we are open to reviewing draft attestation language, discussing the information that I attached, discussing alternative approaches, or setting up some time to talk about any other questions or concerns that you might have.

Regards,  
Rory

Rory Howe  
Director  
Financial Management Group  
CMS/CMCS  
443-615-1277

**From:** Stacie Weeks <sweeks@dncfp.nv.gov>  
**Sent:** Monday, November 7, 2022 7:29 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** Attestation Form

Do you happen to have a template for the attestation form for the provider tax/payments that you mentioned the other day on our call?



Nevada Department of  
Health and Human Services

**Stacie Weeks, JD, MPH**  
Deputy Administrator  
Nevada Department of Health and Human Services  
Division of Health Care Financing and Policy  
1100 East William Street, Suite 101 | Carson City, NV 89701 -  
Office: (775) 687-7101 | Email: [sweeks@dncfp.nv.gov](mailto:sweeks@dncfp.nv.gov)  
Mobile: [redacted] b(6)  
<http://dhhs.nv.gov/> | <http://dncfp.nv.gov/>

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Message

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov> [redacted]  
**Sent:** 2/16/2023 8:41:57 PM [redacted]  
**To:** Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov> [redacted]; Howe, Rory  
**CC:** [redacted]; Silanskis, Jeremy  
[redacted]; Clark, Jennifer  
[redacted]; Goldstein, Stuart  
[redacted]; Arnold, Charlie  
**Subject:** RE: RE: Taxes CIB for 2/17 Release

Thank you Doug!

*Beverly*

**From:** Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 3:38 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Subject:** RE: Taxes CIB for 2/17 Release

Beverly,  
I'm off tomorrow, but if there is anything that needs to be done or redone after I have 508ed, please feel free to call me at 443-257-3929.  
This happens, that someone wants to change some wording etc...  
Happy to help  
Doug

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Subject:** Taxes CIB for 2/17 Release

+Doug Thomas

Thanks Rory. I removed the watermark and added tomorrow's date. Doug would you be able to 508 the attached taxes CIB in the next hour or so?

Please let me know

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 2:56 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Please see attached the final CIB. Thanks, Beverly.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 12:50 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FL FMR?

See below. Need CIB by COB today.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 12:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Thursday, February 16, 2023 at 12:43 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 12:06 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Date:** Thursday, February 16, 2023 at 11:56 AM  
**To:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>, Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather

than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

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

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

*Beverly*

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

**Sent:** Thursday, February 16, 2023 9:28 AM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

*Beverly*

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

**Sent:** Thursday, February 16, 2023 5:53 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
  - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

6. Confirm the following is accurate:
- 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.
  - If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Briskin, Perrie (CMS/CMCS)  
**Sent:** Wednesday, February 15, 2023 6:14 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,  
Perrie

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:56 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 10:27 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:26 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

There are not

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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:23:41 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:05 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 9:54 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

**FL FMR Reactive Statement:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida’s managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP

approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. b(5)

**b(5)**

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
  - Friday 2/17 - **CIB RELEASED @3pm**
  
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

***Beverly A. Boston***

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

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 9:48 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)



- The comments/edits to the CIB reactive (attached)

**Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?**

Thank you for all of your help!

Jennifer

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 6:44 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

**From:** Briskin, Perrie (CMS/CMCS)  
**Sent:** Wednesday, February 15, 2023 6:21 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:46 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:45 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS)

<Perrie.Briskin@cms.hhs.gov>

Cc: Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

Subject: RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 9:39 AM

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

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Subject:** Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

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

**Date:** Tuesday, February 14, 2023 at 9:36 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Subject:** RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 9:28 AM

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

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

**Subject:** Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

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

**Date:** Monday, February 13, 2023 at 5:12 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>, Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

**Subject:** RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

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

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

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

Please see below papers on both state actions regarding taxes:

**Florida SDP FMR: SDP approval and Companion letters and JC briefing paper**

Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf FL Companion Letter, 9-29-22.pdf EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx

**Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)**

Missouri FRA Companion Letter Response Paper Revised.docx

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Sent:** Monday, February 13, 2023 2:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn’t realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

**From:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>  
**Date:** Monday, February 13, 2023 at 12:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>  
**Subject:** FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don’t think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!  
 Jennifer

**Jennifer Dorsey, MA, MPH**

Health Communications Specialist  
Office of the Center Director  
Center for Medicaid and CHIP  
Centers for Medicare & Medicaid

**b(6)**

work cell)FL Companion Letter, 9-29-22.pdf

Message

**From:** Thomas, Douglas (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/16/2023 9:16:17 PM  
**To:** Boston, Beverly (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] Howe, Rory (CMS/CMCS)  
**CC:** [REDACTED] b(6)  
[REDACTED] Silanskis, Jeremy  
[REDACTED] Clark, Jennifer  
[REDACTED] Goldstein, Stuart  
[REDACTED] Arnold, Charlie  
**Subject:** RE: RE: Taxes CIB for 2/17 Release

welcome

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 3:42 PM  
**To:** Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Subject:** RE: Taxes CIB for 2/17 Release

Thank you Doug!

*Beverly*

**From:** Thomas, Douglas (CMS/CMCS) <Douglas.Thomas@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 3:38 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Subject:** RE: Taxes CIB for 2/17 Release

Beverly,  
I'm off tomorrow, but if there is anything that needs to be done or redone after I have 508ed, please feel free to call me at 443-257-3929.  
This happens, that someone wants to change some wording etc...  
Happy to help  
Doug

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Thomas, Douglas (CMS/CMCS) <[Douglas.Thomas@cms.hhs.gov](mailto:Douglas.Thomas@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Subject:** Taxes CIB for 2/17 Release

+Doug Thomas

Thanks Rory. I removed the watermark and added tomorrow's date. Doug would you be able to 508 the attached taxes CIB in the next hour or so?

Please let me know

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 2:56 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Please see attached the final CIB. Thanks, Beverly.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 12:50 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FL FMR?

See below. Need CIB by COB today.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 12:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

COB today at the latest so that we can make sure everyone who needs to see the final does.

Also, are you posting it or do you need me to submit it? If so, I need to know where it goes. I'll also work on a listserv blurb draft for you to review, but that will come from the QA so should be an easy one.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Thursday, February 16, 2023 at 12:43 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Great. One more important question. We are confirming some areas of the CIB with OGC to do some tweaking of the language, and need to know what is the absolute timeframe by which you need the CIB for rollout?

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 12:06 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you, Beverly! We'll take a look at the reactive and clean up/finalize on our side/with OC. They will then send up to ASPA.

@Briskin, Perrie (CMS/CMCS) I'll send you the final version of the reactive to also update your thread with Rachel. And please see what Beverly included below in case you need anything else.

Thanks again for all of this Beverly!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Thursday, February 16, 2023 at 11:56 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>, Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hello,

Please see attached updates to the reactive and responses to the below questions. Perrie, please let me know exactly what you need on the new FMR Q, whether you want financing/taxes related FMRs since 2021 or all FMRs conducted since 2021? Thanks

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, as part of the FY2022 Financial Management workplan, we initiated an FMR in Florida to review two of nine state-directed payment pre-prints. The entrance conference for that FMR was held with the state on January 1/18/2022. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state. Prior to the FY2022 FMR, there had not been an FMR conducted in Florida for more than 10 years.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** We did not initiate an FMR in TX or MO on the same issue. The OIG is looking into Texas. On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax. OIG hopes to issue the draft report to the state in June 2023 on Smith County. Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit.

For Missouri, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG is conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists. We are conducting a focused review of the FRA tax as part of the quarterly expenditure review of the Form CMS-64 submission rather than an FMR because we have more detailed information regarding the pooling arrangement in Missouri than we currently do in Florida.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer:** See above

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they can be requested as part of a FOIA.

3. Confirm the following is accurate:

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

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

*Beverly*

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

**Sent:** Thursday, February 16, 2023 9:28 AM

**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Good morning Jennifer/Perrie,

I will provide the reactive and responses to your Qs here shortly. I want to confirm with Rory on the Reactive whether we do want to be softer on the language around the loophole suggested by OL. I think their concern makes sense that if we are clarifying existing policy, should we be mentioning the loop hole issue. **Regarding the question below on FMRs, are you looking for the full list of FMG FMRs on all topics since 2021, not just related to financing and taxes?**

*Beverly*

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

**Sent:** Thursday, February 16, 2023 5:53 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>



**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly – A few edits below. I am sorry for the rush, but may we please be sent answers by noon today?

1. What other states have received FMRs, on any other subjects, since January 2021?
2. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
3. ~~Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?~~
  - a. ~~What is the status of TX and MO – either FMRs or OIGs? When did those start?~~
4. Are we doing a CMS-64 review in TX or is the OIG looking into Texas? What is the status of TX?
5. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on [Medicaid.gov](https://www.medicicaid.gov)?
6. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Briskin, Perrie (CMS/CMCS)

**Sent:** Wednesday, February 15, 2023 6:14 PM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Hi Beverly,

Do you have the final CIB reactive?

Thank you!

Best,  
Perrie

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:56 AM

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

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** Re: FL FMR?

Thank you!

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

**Date:** Wednesday, February 15, 2023 at 10:27 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** RE: FL FMR?

Okay, we will review the OL Qs and I will also provide responses to Perrie's Q. I'll circle back.

**Beverly**

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:26 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

There are not

Get [Outlook for iOS](#)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:23:41 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Also, confirming... I saw OL comments to the CIB reactive, are there OGC comments?

**Beverly**

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:05 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you! And yes that one sentence is what I was referring to so good to know Rory signed off. Also, Dan just mentioned in a meeting that he and Rory still have to talk more about the CIB itself so it's possible there may be more CIB changes.

Perrie – the one sentence and the FL paragraph below are good to go for your Rachel email.

Thank you again Beverly! We're almost there 😊

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Wednesday, February 15, 2023 at 9:54 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Good morning (I was just typing a response...)

Please see attached **final CIB for release** and below “**reactive**” (is the reactive the same as a paragraph/ one sentence on FL? Rory did sign off) . Perrie, we will respond to each of the questions you posed but generally FMRs are not posted publicly anywhere only issued to the state (both draft and final). For MO, we are conducting a “focused” CMS-64 expenditure review to look at the state’s Federal Reimbursement Allowance tax and it’s pooling and distribution of funds for hospitals subject to the tax. The focused CMS-64 review can result in a deferral if we find issues. In addition, please see below plan for Friday’s rollout of the CIB. I will circle back with more direct responses to each question and any edits to the CIB reactive.

**FL FMR Reactive Statement:**

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

**b(5)**

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
  - Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
  - Friday 2/17 - **CIB RELEASED @3pm**
  
2. State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

***Beverly A. Boston***

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

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 9:48 AM

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

<Beverly.Boston@cms.hhs.gov>

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Subject:** Re: FL FMR?

Hi Beverly –

Sorry, Perrie got confused about what was where (so much moving!) – you do have the paragraph. Additionally, one more item (sorry!). This morning we got edits to the reactive that I need FMG to approve and decide on.

Here's what we have with you and need back on the CIB/FL:

- The paragraph I sent yesterday morning re: FL
- The final CIB
- The one sentence reactive to FL that we need Rory to sign off on
- The new questions that Perrie sent this morning (below)
- The comments/edits to the CIB reactive (attached)

**Can you please confirm with us that you have all of these and update us on the status of the items from yesterday?**

Thank you for all of your help!

Jennifer

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

**Date:** Wednesday, February 15, 2023 at 6:44 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>, Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Subject:** RE: FL FMR?

And apologies – you are not reviewing a paragraph from Jennifer. Jennifer let me know that you are drafting a paragraph summary for OCD to review. Thank you and sorry for the confusion!

**From:** Briskin, Perrie (CMS/CMCS)

**Sent:** Wednesday, February 15, 2023 6:21 AM

**To:** Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>

**Subject:** RE: FL FMR?

Hi Beverly – Good morning. I know you are reviewing a paragraph summary from Jennifer. In the meantime, a few more questions to support our colleagues in other parts of the department to understand this FMR:

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time?
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start?
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response.
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:46 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:45 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

See attached Florida companion letter and FMR engagement letter that we will release to the state on Weds 2/22.

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:39 AM  
**To:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Okay, as soon as I get the document directly from Beverly I will do the summary. Shouldn't take long. She sent links I can't get access to.

Shanna – can you check to see if they work for you? I am wondering if it's a Mac thing for some reason.

**From:** Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Date:** Tuesday, February 14, 2023 at 9:36 AM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>, Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Correct – we need to send a 1 paragraph summary of the FL FMR, along with the reactive, to OC/ASPA/Rachel.

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 9:28 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>; Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Thank you! Perrie, I think the FL one is the only one we have concern on from OA, yes?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Date:** Monday, February 13, 2023 at 5:12 PM  
**To:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>, Briskin, Perrie (CMS/CMCS) <[Perrie.Briskin@cms.hhs.gov](mailto:Perrie.Briskin@cms.hhs.gov)>  
**Subject:** RE: FL FMR?

Hi Jennifer/Shanna, (+Perrie)

There are a few **actions that will need to happen around the release of the taxes CIB** ... see below. I am attaching documents to help with the reactive statements that may need to be drafted around these issues. See below. I also set a call for tomorrow 10am to discuss so we avoid any hiccups.

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

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

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

Please see below papers on both state actions regarding taxes:

**Florida SDP FMR: SDP approval and Companion letters and JC briefing paper**

[Approval Letter- FL Fee.IPH.OPH4 Renewal 20211001-20220930 AD Signed.pdf](#) [FL Companion Letter, 9-29-22.pdf](#) [EC-FM-2023-FL-01-D Engagement Letter DRAFT.docx](#)

**Missouri Federal Reimbursement Allowance (FRA) hospital tax (1/18 JC Briefing Paper)**

[Missouri FRA Companion Letter Response Paper Revised.docx](#)

*Beverly*

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>  
**Sent:** Monday, February 13, 2023 2:33 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>  
**Subject:** Re: FL FMR?

Ah okay, I found some email traffic about it (where we were talking primarily about the CIB). I didn’t realize, I think, that this was tied to it. Is this a public document? How is it transmitted?

Also, can you send a copy? Will need it in case we need a reactive.

Thanks!

**From:** Dorsey, Jennifer (CMS/CMCS) <[jennifer.dorsey@cms.hhs.gov](mailto:jennifer.dorsey@cms.hhs.gov)>

**Date:** Monday, February 13, 2023 at 12:33 PM

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

**Cc:** Janu, Shanna (CMS/CMCS) <[Shanna.Janu@cms.hhs.gov](mailto:Shanna.Janu@cms.hhs.gov)>

**Subject:** FL FMR?

Hi Beverly,

I was talking with Perrie and she was mentioning that there is also a FL FMR going out with the CIB on Friday. I don't think I had that tracking in my notes, but maybe I am mistaken. Perrie is concerned we may need a reactive. Can you send me any paper you have for it so I can check-in with OC?

Thanks much!

Jennifer

**Jennifer Dorsey, MA, MPH**

Health Communications Specialist

Office of the Center Director

Center for Medicaid and CHIP

Centers for Medicare & Medicaid

**b(6)**

(work cell)[FL Companion Letter, 9-29-22.pdf](#)

Message

**From:** Thompson, Christopher (CMS/CMCS) [b(6)]  
[b(6)]  
**Sent:** 2/16/2023 9:58:36 PM  
**To:** Gavens, Jay (CMS/CMCS) [b(6)]  
[b(6)] Boston, Beverly  
[b(6)] Badaracco, Andrew  
[b(6)] ; Fan, Kristin  
[b(6)] Lane, Robert  
[b(6)] Barraza, Leticia  
[b(6)] Curry, Celestine  
[b(6)] Ferguson, Dorothy  
[b(6)] Maccarroll, Amber  
[b(6)] Silanskis, Jeremy  
[b(6)] Howe, Rory (CMS/CMCS)

**Subject:** RE: RE: DUE COB THURS 2/16: GAO Priority Letter and DOF Report Follow Up Requests

Hey Beverly,

I had chance to read over your draft responses and they look OK to me. I have no edits or comments.

Thank you,

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 9:56 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Lane, Robert (CMS/CMCS) <Robert.Lane@cms.hhs.gov>; Barraza, Leticia (CMS/CMCS) <Leticia.Barraza@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** RE: DUE COB THURS 2/16: GAO Priority Letter and DOF Report Follow Up Requests

Beverly – I updated the status for the FMRs on the last bullet link – please see if what I entered is OK.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Monday, February 13, 2023 9:13 AM  
**To:** Thompson, Christopher (CMS/CMCS) <Christopher.Thompson@cms.hhs.gov>; Badaracco, Andrew (CMS/CMCS) <Andrew.Badaracco@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Lane, Robert (CMS/CMCS) <Robert.Lane@cms.hhs.gov>; Barraza, Leticia (CMS/CMCS) <Leticia.Barraza@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Ferguson, Dorothy



(CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** DUE COB THURS 2/16: GAO Priority Letter and DOF Report Follow Up Requests

Good morning,

We received GAO open recommendations for update in the below SP link as follow → [Open CAP Recommendations](#)

- **Row 6:DRP-** Updates needed on the status supplement payments in MBES
- **Row 7:DRP** – Updates needed on NPI data in the MBES and MFAR (**I did provide language and the link to the withdrawn MFAR rule**)
- **Row 8:Jay/Rory/Amber/Jeremy** – National Risk assessment (**I did provide language around strategy to backfill resources based on workload and also tied in FMRs to focus on high risk areas**)
- **Row 11:DRP** – Updates to Qs on CAA guidance linking supplemental payments to Medicaid services
- **Row 12:Jay/DFOs:** Updates on status of states' corrected reporting on PCS expenditures in the CMS-64
- **Row 15: Jay/DFOs** – 2023 Updates to previous status of FMR. **Please FMR update spreadsheet here** → [Status of FMRs](#)

**Note to reviewers:** I plan to raise concerns with the CAPs coordinators in OFM (Audit Review Team) that in cases where we have met the recommendation, i.e. where the GAO recommended that we issue Guidance to address the distribution of supplemental payments, the CAA guidance we issued, should have been enough to close the recommendations. Instead, the GAO is now submitting several questions on portions of the guidance which is outside of the 2016 audit finding.

Thanks

*Beverly*

**From:** Mannix, Norma (CMS/CMCS) <[norma.mannix@cms.hhs.gov](mailto:norma.mannix@cms.hhs.gov)>  
**Sent:** Thursday, February 9, 2023 12:55 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** CMS CMCS\_CAPS <[CMCS\\_CAPS@cms.hhs.gov](mailto:CMCS_CAPS@cms.hhs.gov)>; Mannix, Norma (CMS/CMCS) <[norma.mannix@cms.hhs.gov](mailto:norma.mannix@cms.hhs.gov)>; Pearson, Annette (CMS/CMCS) <[Annette.Pearson@cms.hhs.gov](mailto:Annette.Pearson@cms.hhs.gov)>; Taylor, Kenneth (CMS/CMCS) <[Kenneth.Taylor@cms.hhs.gov](mailto:Kenneth.Taylor@cms.hhs.gov)>; Kassel, Adeena (CMS/CMCS) <[Adeena.Kassel@CMS.hhs.gov](mailto:Adeena.Kassel@CMS.hhs.gov)>; Gilmore, Shontavia (CMS/CMCS) <[Shontavia.Gilmore@cms.hhs.gov](mailto:Shontavia.Gilmore@cms.hhs.gov)>  
**Subject:** FW: Update Due 1/12/23 GAO Priority Letter and DOF Report Follow Up Requests

Hello, Beverly,

OFM is pinging DOES about the responses which are overdue. Can you give us an update on when FMG will return your responses?

Many thanks,  
Norma for the CAPs Team

**From:** CMS CMCS\_CAPS <[CMCS\\_CAPS@cms.hhs.gov](mailto:CMCS_CAPS@cms.hhs.gov)>  
**Sent:** Thursday, January 12, 2023 2:03 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Guarisco, Victoria (CMS/CMCS)

<Victoria.Guarisco@cms.hhs.gov>; Hill, Elizabeth (CMS/CMCS) <Elizabeth.Hill@cms.hhs.gov>; Smith, Raven (CMS/CMCS) <Raven.Smith@cms.hhs.gov>

**Cc:** Taylor, Kenneth (CMS/CMCS) <Kenneth.Taylor@cms.hhs.gov>; Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>; Kassel, Adeena (CMS/CMCS) <Adeena.Kassel@CMS.hhs.gov>; Gilmore, Shontavia (CMS/CMCS) <Shontavia.Gilmore@cms.hhs.gov>

**Subject:** FW: Update Due 1/12/23 GAO Priority Letter and DOF Report Follow Up Requests

Good Afternoon,

Previously we sent the attached document for updates by 1/12. OFM has updated this document to include additional recommendations. These additional recommendations can be found starting with line 11 and there are 5 new recommendations. The GAO is providing follow up questions on these recommendations. There is also a separate spreadsheet for GAO-21-17 FMR questions. Please review and provide your response in Column "G" **NLT 1/19/2023**.

Also attached is the response we received today from DSG requesting FMG input from the original request.

If you have any questions or need assistance please contact the OSG CAPs team.

Thank you,  
Annette Pearson  
CMCS/OSG/DOES  
410-786-6858

**From:** CMS CMCS\_CAPS

**Sent:** Friday, January 6, 2023 11:35 AM

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

**Cc:** Mannix, Norma (CMS/CMCS) <norma.mannix@cms.hhs.gov>; Kassel, Adeena (CMS/CMCS) <Adeena.Kassel@CMS.hhs.gov>; Gilmore, Shontavia (CMS/CMCS) <Shontavia.Gilmore@cms.hhs.gov>; Taylor, Kenneth (CMS/CMCS) <Kenneth.Taylor@cms.hhs.gov>; CMS CMCS\_CAPS <CMCS\_CAPS@cms.hhs.gov>

**Subject:** Update Due 1/12/23 GAO Priority Letter and DOF Report Follow Up Requests

Good Afternoon DSG/FMG,

The attached spreadsheet identifies the GAO Priority Letter and DOG Report recommendations. The GAO is providing follow up questions on these recommendations. Please review and provide your responses in Column "G" to OSG **NLT Thursday, 1/12/23**.

If you have any questions or need assistance please contact OSG's CAPs team.

Thank you,  
Annette Pearson  
CMCS/OSG/DOES  
410-786-6858

Message

**From:** Briskin, Perrie (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/17/2023 11:52:53 AM  
**To:** Prvor, Rachel (HHS/OS/IOS); [REDACTED] b(6)  
[REDACTED] b(6)  
**CC:** Ciccone, Caroline (HHS/ASPA); [REDACTED] b(6)  
[REDACTED] b(6)  
Arguello, Andres (OS/IOS)  
Alexander, Bruce  
Wagner, Rachel  
]; Aldana, Karen  
Trucil, Daniel (CMS/OC)  
Hennessy, Amy  
]; Katch (she/her),  
]; Janu, Shanna  
Dorsey, Jennifer  
Boston, Beverly (CMS/CMCS)  
[REDACTED] b(6)  
Birchgraber, Kate  
Mauser, Gayle (CMS/OL)  
]; Hebert, Krista  
]; Tsai, Daniel  
Costello, Anne Marie  
]; Vitolo, Sara  
Howe, Rory (CMS/CMCS)  
Smalley, Elizabeth  
Graf, Alex (HHS/ASL)  
[REDACTED] b(6)

**Subject:** RE: RE: CMS - Health Care Taxes CIB and FL Financial Management Review  
**Attachments:** CIB\_Healthcare Related Taxes\_FINAL\_02.16.2023.docx

Hello,

See final CIB draft attached. This is on track to be released at 3pm today.

Thank you.

Best,  
Perrie

**From:** Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>  
**Sent:** Wednesday, February 15, 2023 10:07 PM  
**To:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Cc:** Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Graf, Alex (HHS/ASL) <Alex.Graf@hhs.gov>  
**Subject:** Re: CMS - Health Care Taxes CIB and FL Financial Management Review

Thanks Perrie. Plus a couple more. Appreciate it.

Rachel

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**From:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 6:49:28 PM  
**To:** Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>  
**Cc:** Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Subject:** CMS - Health Care Taxes CIB and FL Financial Management Review

Hi Rachel,

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

1. **CMS Informational Bulletin (CIB) on healthcare related taxes** – release this Friday, February 17, 3pm
  - a. Attached: CIB draft, CIB reactive statement draft.
  - b. This will be posted to Medicaid.gov. CMS will send a listserv notice, no press release or social.
2. **Florida Financial Management Review (FMR) Notification related to the state's healthcare related taxes** – next Wednesday, February 22
  - a. Attached: Letter draft, September 2022 letter to the state where CMS initially notified them that this FMR was coming.

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

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

Please let us know if you have any questions.

Thank you!

Best,  
Perrie

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

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

b(5)

**b(5)**

#### **Rollout Timeline**

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm
  - Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact Florida Medicaid Director regarding engaging on a FMR** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in September 2022.
  - Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact the Missouri Medicaid regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
  - Friday 2/17 - **CIB RELEASED @3pm**
2. State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):
  - On Weds 2/22 CMS will issue the FL FMR engagement letter to the state

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

**Perrie Briskin**

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell: b(6)

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Message

**From:** Endelman (he/him), Jonathan (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/17/2023 3:44:59 PM  
**To:** adams, lia (CMS/CMCS); [REDACTED] b(6)  
**CC:** Maccarroll, Amber  
Howe, Rory  
Clark, Jennifer  
Cuno, Richard  
Fan, Kristin  
Goldstein, Stuart  
Heitt, Melissa  
Mosley, Elle (CMS/CMCS)  
Schoonover, Matthew  
**Subject:** RE: RE: CA MCO Tax

Dear Lia and Amber,

DFP has updated the Joint Clearance agenda for the 2/23/2023 and added the CA MCO OA Issues paper to the Joint Clearance folder. The paper is ready for OGD review. We are awaiting further instructions on the Texas, Missouri, Florida OA Issues paper, which is also ready. If needed, we can add the paper to the 2/23/2023 joint clearance folder as well as the agenda. Please let us know OGD's preferences.

Best,

Jonathan

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

**From:** adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Sent:** Thursday, February 16, 2023 12:00 PM

**To:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** FW: CA MCO Tax

Hi Amber – DFP is working on the CA MCO tax paper (in issues format) to bring to 02/23 Joint Clearance (see below).

Also, in the email below, Jonathan mentions a paper on the TX OIG audit, FL FMR, and MI FRA issue. I wanted to check-in on this because I know a lot is moving and am not sure what the current status is/whether a paper is needed.

Thanks,  
Lia

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 11:30 AM  
**To:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Burdullis, Brian (CMS/CMCS) <[Brian.Burdullis@cms.hhs.gov](mailto:Brian.Burdullis@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>  
**Subject:** RE: CA MCO Tax

Lia,

I sent out a draft OA issues paper on the CA MCO tax to the team. We will have something for you once the team has weighed in. Also at the meeting last Thursday Dan expressed a desire for an OA issues paper summarizing the Texas LPPF OIG audit, the Florida LPPF FMR, and the Missouri FRA CMS-64 review. We have been preparing that paper. Please let us know if and when we would need to advance it to OA issues as well. It is close to being complete. Thank you.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
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**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, February 16, 2023 10:05 AM  
**To:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Burdullis, Brian (CMS/CMCS) <[Brian.Burdullis@cms.hhs.gov](mailto:Brian.Burdullis@cms.hhs.gov)>  
**Subject:** RE: CA MCO Tax



Looping in Brian with whom I have been talking about the STC issue.

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)  
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7500 Security Blvd.  
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Baltimore, MD 21244-1850

**From:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 9:29 AM  
**To:** adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Subject:** RE: CA MCO Tax

Lia,

We will work on the paper and will have it completed by COB tomorrow. Also, we will add a blurb to the agenda using the current blurb and update it based on our updated issue paper.

Thanks Stuart

**From:** adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Sent:** Thursday, February 16, 2023 9:22 AM  
**To:** Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>  
**Subject:** RE: CA MCO Tax

Hi Stuart,

Heard back from Amber. We are going to aim to bring the paper (in Issues format) up to OCD for the 2/23 Joint Clearance meeting (please also add a blurb to the agenda). Do you think you can draft the paper by COB Friday or very first thing on Tuesday morning?

#### 1. **California Managed Care Organization (MCO) Tax – Status Update (Verbal)**

- **Background:** FMG will provide CMCS leadership with a status update regarding California's proposed MCO tax. On January 29, 2023 California provided a spreadsheet detailing a draft proposal to reimplement its MCO tax sometime this year. In general, the tax amount appears to have tripled from

approximately \$2 billion to approximately \$~9 billion annually. We met with California on January 31, 2023 to provide initial feedback on the proposal. The state also submitted additional information in response to this conversation on February 7<sup>th</sup>. Of note, the state is requesting clear feedback from CMS no later than March 17<sup>th</sup> regarding whether the tax will be approvable if it meets the statistical B1/B2 test despite utilizing the regulatory loophole. The state also noted a critical error state-error understanding total MCO revenue in its 2019 waiver submission, which was ultimately approved by CMS.

- **Group Presenting:** FMG

**Wrap Up:** FMG to bring to upcoming OA issues meeting once team has finished discussing with OGC; issues paper can be short (don't get into too much detail) and should lay out the options; OCD can review paper over email

- FMG: This is a heads up on CA MCO tax status; we have been going back and forth with the state; the state submitted a draft proposal over the life of the tax. We have questions for the state and we can bring them back but we are asking for feedback on the overall approvability of the loophole – wanted to flag b/c the timeline is pretty tight
- Dan: it went from 2 to 9 billion?
- FMG: right; and in their 2019 tax approval they omitted MCO revenue due to a typographical error – very significant exclusion. Our approvals tend to be open ended as long as the state does not make a non-uniform changes; CA specifically asked for a 3 year approval
- Dan: are we ever going to deal with STC issue?
- Rory: I think we should
- Dan: given the size, implication, and what will come, FMG should finish OGC discussion and draft a short issue paper (would not get in too much detail) with 2 options – can review paper over email

**From:** adams, lia (CMS/CMCS)

**Sent:** Thursday, February 16, 2023 8:38 AM

**To:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

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

**Subject:** RE: CA MCO

No, I have not. Let me check-in with Amber.

**From:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>

**Sent:** Thursday, February 16, 2023 8:32 AM

**To:** adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

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

**Subject:** CA MCO

Lia,

Have you heard back from Rory on the CA issue?

Thanks Stuart

Message

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov> [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/17/2023 8:40:56 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov> [REDACTED] b(6)  
[REDACTED] b(6)  
Holligan, Ricardo  
Endelman (he/him),  
; Ferguson, Dorothy  
Fan, Kristin  
Howe, Rory (CMS/CMCS)  
Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
Curry, Celestine  
Kimble, Davida  
[REDACTED] b(6)  
[REDACTED] b(6)  
[REDACTED] b(6)  
**CC:** Silanskis, Jeremy  
Adams, lia (CMS/CMCS)  
Staton, Sidney  
**Subject:** RE: RE: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Great! Thanks!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:34 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

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

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 3:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 2:54 PM  
**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

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

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

Thanks all

*Beverly*

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

**Sent:** Wednesday, February 15, 2023 1:13 PM

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

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

<Sidney.Staton@cms.hhs.gov>

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

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

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

### ***Beverly A. Boston***

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[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

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

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

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

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

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

Added comment to Ricardo's input.

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

**Sent:** Wednesday, February 15, 2023 12:14 PM

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

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

Please see the highlighted language in question 1.

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

**Sent:** Wednesday, February 15, 2023 11:54 AM

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

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

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

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:45 AM

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

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

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
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  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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  - 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*

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Financial Management Group  
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**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](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

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

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

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

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

Good morning,

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

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

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

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

Thank you

*Beverly*

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

Hi Beverly,

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

Thanks,  
Rory

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

**Sent:** Tuesday, February 14, 2023 4:36 PM

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

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

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

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

Thanks Dorothy!

*Beverly*

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

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

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

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

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

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

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

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

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

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

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

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

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

Beverly,

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

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

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

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

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

Hello team,

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

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

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

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

**b(5)**

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

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

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

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

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

*Beverly*

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

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

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

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

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

Hello,

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

I will keep everyone posted on any changes.

Thanks

*Beverly*

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

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

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

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

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

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

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

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
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**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

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

Thanks you

*Beverly*

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

Hello,

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

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

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

*Beverly*

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

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however,



I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

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

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Thursday, January 12, 2023 3:34 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
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**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
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**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 [REDACTED] b(5)  
[REDACTED] b(5) They are, of course, but that is not the only motivating factor in issuing  
the CIB. [REDACTED] b(5)  
[REDACTED] b(5)  
[REDACTED] b(5) However, I wanted to gauge the temperature of others to see how we wanted to  
approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst

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

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

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

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

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

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

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

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

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

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

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

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

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

Hello,

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

Thanks

*Beverly*

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

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

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

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

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

Thanks Kristin,

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

**b(5)**

Thanks

*Beverly*

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

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

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

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

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

I made some suggestions.

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

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

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

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

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

Thanks Kristin,

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

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

Thanks

*Beverly*

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

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

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

Good morning and HNY! 🎉

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

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

Thank you

*Beverly*

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

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

Thanks,  
Rory

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

Hi Tim,

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

Rory

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

Rory –

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

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

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern,

Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; 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>; 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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>; 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**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>  
**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

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

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

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

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

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

**Agency/Office:** CMCS

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

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

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

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

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

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



Message

**From:** Boston, Beverly (CMS/CMCS); [redacted] b(6)  
[redacted] b(6)  
**Sent:** 2/17/2023 8:34:04 PM  
**To:** Gavens, Jay (CMS/CMCS); [redacted] b(6)  
[redacted] b(6)  
[redacted] b(6)  
[redacted] b(6)  
**CC:** [redacted] b(6)  
**Subject:** CONGRATULATIONS WE ARE LIVE!! TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS  
**Attachments:** Informational Bulletin: Health Care-Related Taxes and Hold Harmless Arrangements

Illigan, Ricardo  
ndelman (he/him),  
Ferguson, Dorothy  
Fan, Kristin  
Howe, Rory (CMS/CMCS)  
rnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
; Curry, Celestine  
imble, Davida  
Silanskis, Jeremy  
adams, lia (CMS/CMCS)  
Staton, Sidney

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!



**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 FOIAABLE**

3. Confirm the following is accurate:

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

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

Thanks all

**Beverly**

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

**Sent:** Wednesday, February 15, 2023 1:13 PM

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

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

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

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don’t think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don’t think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and**

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

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

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

## ***Beverly A. Boston***

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

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

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

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

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

Added comment to Ricardo's input.

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

**Sent:** Wednesday, February 15, 2023 12:14 PM

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

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

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

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

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

Best,

Jonathan

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

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

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

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

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**

2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

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

## ***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
Beverly.Boston@CMS.HHS.Gov  
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? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

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

Hi Beverly,

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

Thanks,  
Rory

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

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

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

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

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

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

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst

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

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

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

Hello team,

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

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

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

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

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

**b(5)**

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

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

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

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

*Beverly*

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

Hello,

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

I will keep everyone posted on any changes.  
 Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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.

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**Sent:** Friday, February 3, 2023 12:52 PM  
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**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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

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

Good afternoon team,

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

Thanks you

*Beverly*

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

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

Hello,

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

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

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

***Beverly***

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

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

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

Hello everyone,

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

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

***Beverly***

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

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

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

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
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**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 [REDACTED] b(5)  
[REDACTED] b(5) They are, of course, but that is not the only motivating factor in issuing the CIB. [REDACTED] b(5)  
[REDACTED] b(5)  
[REDACTED] b(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; 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 you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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

*Beverly*

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

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

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

Thanks Kristin,

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

b(5)

Thanks

*Beverly*

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

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

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

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

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

I made some suggestions.

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

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

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

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

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

Thanks Kristin,

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

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

Thanks

*Beverly*

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

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

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

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)  
<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia  
(CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

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

Rory –

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

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

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
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Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISOCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

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

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



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

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

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

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

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

**Agency/Office:** CMCS

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

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

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

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

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Message

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**From:** Center for Medicaid and CHIP Services (CMCS) [Medicaid.gov@subscriptions.cms.hhs.gov]  
**Sent:** 2/17/2023 8:26:30 PM  
**To:** Boston, Beverly (CMS/CMCS) [beverly.boston@cms.hhs.gov]  
**Subject:** Informational Bulletin: Health Care-Related Taxes and Hold Harmless Arrangements

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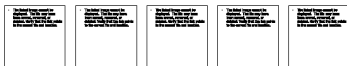


### Informational Bulletin: Health Care-Related Taxes and Hold Harmless Arrangements

Today, the Centers for Medicare & Medicaid Services (CMS) issued an informational bulletin to states reiterating certain federal requirements that pertain to health care-related taxes. Recently, CMS became aware that some health care-related tax programs appear to involve agreements among providers to redistribute their Medicaid payments to hold taxpayers harmless for the cost of the tax. The informational bulletin reminds states that such arrangements are prohibited by the statute and regulations and re-emphasizes our goal of assisting states in ensuring appropriate sources of non-federal share financing.

[Read the full Informational Bulletin.](#)

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This e-mail was sent to beverly.boston@cms.hhs.gov using GovDelivery Communications Cloud on behalf of the Centers for Medicare & Medicaid Services (410-786-5473) · 7500 Security Boulevard · Baltimore MD 21244

Message

**From:** Maccarroll, Amber (CMS/CMCS) [redacted] b(6)  
**Sent:** 2/17/2023 8:45:14 PM  
**To:** Boston, Beverly (CMS/CMCS) [redacted] b(6)  
[redacted] s]; Gavens, Jay (CMS/CMCS)  
[redacted]; Holligan, Ricardo  
[redacted]; Endelman (he/him),  
[redacted]en]; Ferguson, Dorothy  
[redacted]fer]; Fan, Kristin  
[redacted]; Howe, Rory (CMS/CMCS)  
[redacted]; Arnold, Charlie  
[redacted]n]; Clark, Jennifer  
[redacted]cl]; Goldstein, Stuart  
[redacted]ld]; Cuno, Richard  
[redacted]un]; Curry, Celestine  
[redacted]; Kimble, Davida  
[redacted] b(6)  
**CC:** Silanskis, Jeremy [redacted] b(6)  
[redacted] b(6)  
[redacted] adams, lia (CMS/CMCS)  
[redacted] Staton, Sidney  
**Subject:** RE: RE: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:34 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

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

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 3:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 2:54 PM  
**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

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

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

Thanks all

*Beverly*

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

**Sent:** Wednesday, February 15, 2023 1:13 PM

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

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<Sidney.Staton@cms.hhs.gov>

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

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

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

### ***Beverly A. Boston***

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

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

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

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

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

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

Added comment to Ricardo's input.

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

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

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

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan

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

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

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are 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](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

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

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

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

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

Good morning,

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

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

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

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

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

Hi Beverly,

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

Thanks,  
Rory

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

**Sent:** Tuesday, February 14, 2023 4:36 PM

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

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

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

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

Thanks Dorothy!

*Beverly*

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

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

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

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

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

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

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

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS

Centers for Medicare & Medicaid Services (CMS)

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

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

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

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

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

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

Beverly,

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

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
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Baltimore, MD 21244-1850

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

Hello team,

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

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

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

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

**b(5)**

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

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

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

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

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

*Beverly*

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

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

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

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

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

Hello,

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

I will keep everyone posted on any changes.

Thanks

*Beverly*

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

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

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

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

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

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

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

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

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

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

Best,

Jonathan

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

Good afternoon team,

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

Thanks you

*Beverly*

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

Hello,

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

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

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

*Beverly*

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

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however,



I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

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

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Thursday, January 12, 2023 3:34 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

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

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

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst

Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
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Division of Financial Policy (DFP)  
410.786.4738  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

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

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

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

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

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

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

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

Hello,

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

Thanks

*Beverly*

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

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

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

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

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

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

*Beverly*

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

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

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

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

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

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

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

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

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

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

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

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

Thanks Kristin,

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

**b(5)**

Thanks

*Beverly*

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

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

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

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

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

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

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
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**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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(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

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Please let me know if you have any questions.

Thanks.

Best,  
Perrie

### **Rollout Timeline**

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm
  - Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact Florida Medicaid Director regarding engaging on a FMR** of Florida’s managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in September 2022.
  - Friday 2/17 – **Prior to Taxes CIB being released, FMG will contact the Missouri Medicaid regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
  - Friday 2/17 - **CIB RELEASED @3pm**
  
2. State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):
  - On Weds 2/22 CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 CMS will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

**From:** Briskin, Perrie (CMS/CMCS)

**Sent:** Friday, February 17, 2023 6:53 AM

**To:** Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>

**Cc:** Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC)

<Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Graf, Alex (HHS/ASL) <Alex.Graf@hhs.gov>; McClenathan, Jane (CMS/CMCS) <Jane.McClenathan@cms.hhs.gov>

**Subject:** RE: CMS - Health Care Taxes CIB and FL Financial Management Review

Hello,

See final CIB draft attached. This is on track to be released at 3pm today.

Thank you.

Best,  
Perrie

**From:** Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>

**Sent:** Wednesday, February 15, 2023 10:07 PM

**To:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>

**Cc:** Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Graf, Alex (HHS/ASL) <Alex.Graf@hhs.gov>

**Subject:** Re: CMS - Health Care Taxes CIB and FL Financial Management Review

Thanks Perrie. Plus a couple more. Appreciate it.

Rachel

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**From:** Briskin, Perrie (CMS/CMCS) <Perrie.Briskin@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 6:49:28 PM  
**To:** Pryor, Rachel (HHS/OS/IOS) <Rachel.Pryor@hhs.gov>  
**Cc:** Ciccone, Caroline (HHS/ASPA) <Caroline.Ciccone@hhs.gov>; Arguello, Andres (OS/IOS) <Andres.Arguello@hhs.gov>; Alexander, Bruce (CMS/OC) <Bruce.Alexander@cms.hhs.gov>; Wagner, Rachel (CMS/OC) <Rachel.Wagner@cms.hhs.gov>; Aldana, Karen (CMS/OC) <Karen.Aldana@cms.hhs.gov>; Trucil, Daniel (CMS/OC) <Daniel.Trucil@cms.hhs.gov>; Hennessy, Amy (CMS/OC) <Amy.Hennessy@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Hebert, Krista (CMS/CMCS) <krista.hebert@cms.hhs.gov>; Tsai, Daniel (CMS/CMCS) <Daniel.Tsai@cms.hhs.gov>; Costello, Anne Marie (CMS/CMCS) <AnneMarie.Costello@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Subject:** CMS - Health Care Taxes CIB and FL Financial Management Review

Hi Rachel,

As we have discussed, CMS has three upcoming actions regarding healthcare related taxes.

1. **CMS Informational Bulletin (CIB) on healthcare related taxes** – release this Friday, February 17, 3pm
  - a. Attached: CIB draft, CIB reactive statement draft.
  - b. This will be posted to Medicaid.gov. CMS will send a listserv notice, no press release or social.
2. **Florida Financial Management Review (FMR) Notification related to the state's healthcare related taxes** – next Wednesday, February 22
  - a. Attached: Letter draft, September 2022 letter to the state where CMS initially notified them that this FMR was coming.
  - b. CMS will issue to the state of Florida a notification in the form of a letter to the state of an FMR of Florida's managed care state directed payments (SDPs) funded by the state's health-related tax (the same taxes highlighted by the CIB).
  - c. CMS has until the end of this calendar year to issue a final FMR report.
  - d. The letter is not public and will not be posted by CMS.
  - e. The state was made aware of this forthcoming action last September (see 9-29-22 PDF attached) and is expecting CMS's letter. CMS staff will also alert Florida in advance this Friday of the letter to be sent to them next Wednesday.

- f. Reactive (Draft): "As a matter of policy, CMS does not speculate on active reviews."
3. **Missouri Question-Set Related in Advance of CMS-64 review, related to the state's healthcare related taxes – next Wednesday, February 22**
- a. Question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues. The focused CMS-64 review can result in a deferral if we find issues.
  - b. The question set is not public and will not be posted by CMS.
  - c. CMS staff will also alert Missouri in advance this Friday of the question-set to be sent to them next Wednesday.

I am cc'ing here ASPA and OC leadership to get everyone on the same thread. Everything is still in draft form, but we plan to only make minor tweaks at this point. See more information below on the Florida FMR and our rollout timeline.

Please let us know if you have any questions.

Thank you!

Best,  
Perrie

#### **More on the Florida FMR**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid, Tom Wallace, will receive a letter notifying the state of the engagement by CMS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022 (attached). The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share.

b(5)

**b(5)**

#### **Rollout Timeline**

1. **ROLL-OUT** – The CIB will be released on Friday by 3pm
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  - On Weds 2/22 CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 CMS will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

**Perrie Briskin**

Policy Advisor, Office of the Center Director

Center for Medicaid and CHIP Services (CMCS)

Cell: **b(6)**

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Message

**From:** Boston, Beverly (CMS/CMCS); [redacted] b(6)  
[redacted] b(6)  
**Sent:** 2/21/2023 7:29:20 PM  
**To:** Maccarroll, Amber (CMS/CMCS); [redacted] b(6)

[redacted] b(6); Gavens, Jay  
[redacted] b(6); Holligan, Ricardo  
[redacted] b(6); Endelman (he/him),  
[redacted] b(6); Ferguson, Dorothy  
[redacted] b(6); Fan, Kristin

[redacted] b(6); Howe, Rory (CMS/CMCS)  
[redacted] b(6); Arnold, Charlie  
[redacted] b(6); Clark, Jennifer  
[redacted] b(6); Goldstein, Stuart  
[redacted] b(6); Cuno, Richard  
[redacted] b(6); Curry, Celestine

**CC:** [redacted] b(6); Kimble, Davida  
[redacted] b(6); [redacted]  
[redacted] b(6); adams, lia (CMS/CMCS)  
[redacted] b(6); Staton, Sidney

**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 FOIAABLE**

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and**

**was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
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  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:38 AM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 10:21 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS)

<Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
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**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued

- that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer



(CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding: [b(5)] I think [b(5)]  
[b(5)] I think [b(5)]  
[b(5)]  
[b(5)] Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think [b(5)]  
[b(5)]

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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410.786.4738  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share <sup>b(5)</sup>

**b(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno,

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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

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

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**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 25, 2023 1:07 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

## Health Care-Related Taxes CIB

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing [REDACTED] b(5)  
[REDACTED] b(5) They are, of course, but that is not the only motivating factor in issuing the CIB. [REDACTED] b(5)  
[REDACTED] b(5)  
[REDACTED] b(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
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410.786.4738  
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Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:29 PM



**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC by COB today](#).

**b(5)**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 2:19 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 1:33 PM  
**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 3:16 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)

Medicare-Medicaid Coordination Office

Centers for Medicare & Medicaid Services

202.690.6277

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**Sent:** Tuesday, January 3, 2023 1:35 PM

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**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments:** Thursday, January 5 by 1:00 PM

**Requested Release date:** 2/7/2023

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Message

**From:** Ferguson, Dorothy (CMS/CMCS); [REDACTED] b(6)  
**Sent:** 2/21/2023 7:34:16 PM  
**To:** [REDACTED] b(6)  
Maccarroll, Amber  
]; Gavens, Jay  
Holligan, Ricardo  
Endelman (he/him),  
]; Fan, Kristin  
Howe, Rory (CMS/CMCS)  
Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
Curry, Celestine  
Amble, Davida  
**CC:** [REDACTED] b(6)  
Adams, lia (CMS/CMCS)  
Stanton, Sidney  
**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS  
**Attachments:** FRA Tax Questions Draft FMG (CMSDOGCMmarkup) clean.docx

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>

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**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 3:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS)

<Sidney.Staton@cms.hhs.gov>

**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? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

### *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
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[Beverly.Boston@CMS.HHS.Gov](mailto: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>

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<Sidney.Staton@cms.hhs.gov>

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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>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

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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)  
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410.786.4738  
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Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)

***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
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410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
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  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.



Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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<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)] I think [b(5)]  
[b(5)] I think [b(5)]  
[b(5)]  
[b(5)] Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think [b(5)]  
[b(5)]

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

- (1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)
- (2)** Please review the FMR Reactive Statement and let me know if there are edits:

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share b(5)

**b(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- ~~1/19~~ – Send to IOS (Rachel) for review
- ~~1/24 COB~~ – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Thursday, January 12, 2023 3:34 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing [redacted] **b(5)**  
[redacted] **b(5)** they are, of course, but that is not the only motivating factor in issuing  
the CIB. [redacted] **b(5)**  
[redacted] **b(5)**  
[redacted] **b(5)** However, I wanted to gauge the temperature of others to see how we wanted to  
approach this.

Best,  
  
Jonathan

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Social Science Research Analyst  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements



Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

**b(5)**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern,

Robert (CMS/CM) <Robert.Ahern@cms.hhs.gov>; 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>; 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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); 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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

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**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>  
**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\* Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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Message

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**From:** Arnold, Charlie (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 1/10/2023 9:45:57 PM  
**To:** Howe, Rory (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] b(6)  
**CC:** Goldstein, Stuart (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] b(6); Maccarroll, Amber  
[REDACTED] b(6); Silanskis, Jeremy  
[REDACTED] b(6); Fan, Kristin (CMS/CMCS)  
**Subject:** RE: RE: North Carolina

Thanks. We will look at the NV example and discuss at the touch-base tomorrow.

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**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 could be viewed as inconsistent with what we shared with Nevada (see attached – though notably, Nevada requested more detail on what assurances we would want).

Thanks,  
Rory

**From:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>  
**Sent:** Tuesday, January 10, 2023 3:36 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Cc:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Subject:** FW: North Carolina  
**Importance:** High

Hi Rory,

We received the below email from DMCP. They are requesting our questions for NC by 1/20/2023 or the will recommend the approval of the SDP. We are not sure how to respond. We let them know that, because of a possible hold-harmless issue, you are reviewing the questions.

Have you had a chance to review the questions? How should we respond to DMCP?

Thanks,

Charlie Arnold  
Director  
CMCS/FMG/DFP  
(443) 962-2499

Any opinion expressed in this email communication does not represent the opinion of the agency and will not bind or obligate CMS. CMS has relied on the facts and information presented and if any material facts have not been disclosed, any opinion/advice is without force and effect. Any advice is limited to the facts presented and is part of informal discussions of the issues raised.

**From:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 8:12 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Giles, John (CMS/CMCS) <[John.Giles1@cms.hhs.gov](mailto:John.Giles1@cms.hhs.gov)>; Gibson, Alexis (CMS/CMCS) <[alexis.gibson@cms.hhs.gov](mailto:alexis.gibson@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan and FMG colleagues,

Thank you for the update. As noted today, we are concerned with the length of time that this review has been on hold. We received the preprint in April 2022 and have been ready to approve this action pending this outstanding concern on the provider tax for several months. We appreciate that financing issues take time to resolve, but no questions have been issued to the state on the provider tax in months.

We appreciate that everyone is juggling several priorities, including NPRMs as well as ongoing work. However, we feel that continuing to hold this review in this manner is problematic.

If questions for the state cannot be finalized and sent to the state by COB 1/20, we will recommend moving ahead with approval of the SDP. We are happy to add language to the approval letter related to concerns around non-federal share if questions cannot be sent by that date; just let us know if you'd like to add the language and what language should be added.

We are happy to further discuss this if helpful.

Thanks,  
Laura

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:27 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS)

<[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Lovie,

North Carolina was brought up today during a meeting with Rory. He said he would take a look at the questions and get back to us soon. We just wanted to keep you updated. Thanks.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, January 5, 2023 11:49 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Thank you Lovie. We are waiting on clearance to send the questions from Rory. I hope to bring this up with Charlie today at our meeting. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
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**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, January 5, 2023 10:39 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Anna and Jonathan,

Happy New Year! As a follow up to the emails below, can you provide a status update on FMG's question sets for NC. The state has requested updates regarding the questions since November 2022. Can you assist us with getting the questions cleared? We'd like to respond to the state and send any questions from FMG this week if possible.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 12:05 PM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I can confirm that the issue was brought up at the meeting with Rory yesterday. Rory stated that he would take a look at the questions and loop back with us after he had a chance to review them. I will be sure to keep you updated as more information becomes available. Thank you.

Best,

Jonathan

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**From:** Endelman (he/him), Jonathan (CMS/CMCS)  
**Sent:** Thursday, December 15, 2022 10:58 AM  
**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hello Lovie,

I believe there was supposed to be a meeting with Rory yesterday where we had planned to ask if Rory had taken a look at the questions for North Carolina. I am not sure if we brought that up at the meeting. Let me check and get back with you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Thursday, December 15, 2022 10:03 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan,

I'm following up on the email below. Have you received feedback from Rory regarding the North Carolina question sets? The state is requesting a status update.

Thank you,

Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Tuesday, December 13, 2022 1:45 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan and Stuart,

North Carolina is requesting a status update (please see attached email). During the FMG meeting yesterday and the email below you indicated you're waiting for feedback from Rory on the question sets. We'd like to respond to the state and send any questions from FMG this week if possible. We look forward to your update on next steps.

Thanks,

Lovie

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 12:04 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>

**Subject:** RE: North Carolina

Hi Jonathan—Great! Thanks for the update.

Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Monday, November 28, 2022 11:50 AM

**To:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>

**Subject:** RE: North Carolina

Lovie,

Yes. We have questions about the tax waiver submission itself as well as about our hold harmless concerns. Similar to how we handled the Louisiana IP/OP hospital tax, our plan is to ask the questions related to the tax waiver submission itself to the state through the tax waiver submission process and our questions concerning possible hold harmless

arrangements through the state-directed payment financing review process. On his request, we have sent both sets of questions to Rory and are waiting to hear back from him with his feedback before sending the questions to the state. Please let us know if we can be of any further assistance at this time. Thank you.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Sent:** Monday, November 28, 2022 10:18 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Cc:** Snyder, Laura (CMS/CMCS) <[Laura.Snyder1@cms.hhs.gov](mailto:Laura.Snyder1@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>  
**Subject:** RE: North Carolina

Hi Jonathan,

Happy Monday! North Carolina is requesting a status update regarding their tax waiver submission (please see attachment). Does FMG have follow questions for the state? I'll add this topic the DMCP/FMG meeting agenda for tomorrow.

Thanks,  
Lovie

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, November 1, 2022 1:39 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>  
**Subject:** FW: North Carolina

Dear all,

I started to review North Carolina's IP hospital services and OP hospital services health care-related taxes. I can already tell this one is going to require a lot of work before it gets to something approaching a tax for which we could

recommend approval. It's certainly not the most straight forward or easily understandable submission we have ever received. It's been a decade since the state has come in to us with a tax waiver submission and it shows. I don't think someone has worked on this data in a long time. In general, the more recent a tax waiver approval is, the better shape it tends to be. In an ideal world, states would go in every so often to make sure the data is correct, clean things up, etc. We had a section of MFAR that had an expiration date of three years for tax waivers that I think would have partially addressed this issue. Please see attached for questions and the submission from the State. Please also see attached for the tax waiver approval from 2011. Also, it would be good to hear more detail from Rory about what he knows specifically about the pooling and redistribution mechanism that we believe may be attached to this tax and the extant hold harmless concerns. I am copying DMCP for awareness. I will also copy when we send questions to the state.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Endelman (he/him), Jonathan (CMS/CMCS)

**Sent:** Friday, October 7, 2022 2:35 PM

**To:** [cecilia.williams@dhhs.nc.gov](mailto:cecilia.williams@dhhs.nc.gov); [Betty.J.Staton@dhhs.nc.gov](mailto:Betty.J.Staton@dhhs.nc.gov)

**Cc:** Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; CMS State Directed Payment <[StateDirectedPayment@cms.hhs.gov](mailto:StateDirectedPayment@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Bonelli, Anna (CMS/CMCS) <[Anna.Bonelli@cms.hhs.gov](mailto:Anna.Bonelli@cms.hhs.gov)>; Burns, James (CMS/CMCS) <[James.Burns@cms.hhs.gov](mailto:James.Burns@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>

**Subject:** North Carolina

Good afternoon Ms. Staton,

My name is Jonathan Endelman and I am a member of the tax team located in the Financial Management Group (FMG) at CMS. We are responsible for reviewing all health care-related tax waivers of the broad-based and uniformity requirements. We are acknowledging receipt of the State's submission of 10/6/2022 requesting a waiver of the broad-based and uniformity requirements for its inpatient and outpatient hospital services taxes. We will be in touch in case we have any questions or concerns over the course of our review. In the future, please address all tax waivers to:

Mr. Rory Howe, Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
U.S. Department of Health & Human Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850

Thank you.



Best,

Jonathan

Message

**From:** Boston, Beverly (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/22/2023 2:37:47 PM  
**To:** Ferguson, Dorothy (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6); Gavens, Jay  
Holligan, Ricardo  
Endelman (he/him),  
[REDACTED] b(6); Fan, Kristin  
[REDACTED] b(6); Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
Curry, Celestine  
[REDACTED] b(6); Imble, Davida  
**CC:** [REDACTED] b(6); Wilanski, Jeremy  
Maccarroll, Amber  
[REDACTED] b(6); adams, lia (CMS/CMCS)  
Staton, Sidney  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS  
**Attachments:** EC-FM-2023-FL-01-D Engagement Letter edits 02222023.docx; FRA Tax Questions Draft FMG (CMSDOGCM Markup) clean.docx; EC-FM-2023-FL-01-D- Document and Information Request revisions 022223.docx

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>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?  
**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?  
**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer: We do not post to Medicaid.gov, but they are FOIAABLE**

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued

that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**  
If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 12:21 PM  
**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 12:14 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard

(CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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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)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
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  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**



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  - 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  
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410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>;

Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → [CIB Reactive Statement w/OL Comments](#)
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → [OCD Qs on FMG - FL MO TX Taxes Related Actions](#)

#### **OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

- b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry,

Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:10 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding [b(5)] I think [b(5)]  
[b(5)] I think [b(5)]  
[b(5)] Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think [b(5)]  
[b(5)]

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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410.786.4738  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. b(5)

**b(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64 review** of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

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<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

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Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 11:58 AM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 25, 2023 1:07 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review



- ~~1/24 COB – Rachel clears~~
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing [redacted] b(5)  
[redacted] b(5) they are, of course, but that is not the only motivating factor in issuing  
the CIB. [redacted] b(5)

**b(5)**

[redacted] b(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

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Centers for Medicare & Medicaid Services (CMS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

HC Related Taxes CIB

Q/As Taxes CIB

Reactive Statement - Tax CIB

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 4:31 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Monday, January 9, 2023 3:34 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

**b(5)**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 2:19 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, January 6, 2023 1:33 PM  
**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
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**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 3:16 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)

Medicare-Medicaid Coordination Office

Centers for Medicare & Medicaid Services

202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>

**Sent:** Tuesday, January 3, 2023 1:35 PM

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Michael, Sean (CMS/CCSQ) <sean.michael@cms.hhs.gov>; Engelhardt, Tim (CMS/FCHCO) <Tim.Engelhardt@cms.hhs.gov>; Vitolo, Sara (CMS/FCHCO) <Sara.Vitolo@cms.hhs.gov>; Perry, Nicole (CMS/FCHCO) <Nicole.Perry@cms.hhs.gov>; Oconnor, Nancy (CMS/OPOLE) <Nancy.OConnor@cms.hhs.gov>; Hammarlund, John (CMS/OPOLE) <john.hammarlund@cms.hhs.gov>; Collura, Paul (CMS/OPOLE) <Paul.Collura@cms.hhs.gov>; Thomas, Pam (CMS/OPOLE) <Pam.Thomas@cms.hhs.gov>; Stupica-Dobbs, Kim (CMS/OPOLE) <Kimberly.Stupica-Dobbs@cms.hhs.gov>; Hannigan, John (CMS/OPOLE) <John.Hannigan@cms.hhs.gov>; Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL)



<Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Minor@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OTOole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISOCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments:** Thursday, January 5 by 1:00 PM

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

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**From:** Powell, Eric (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6)

**Sent:** 2/22/2023 8:05:42 PM

**To:** Todd.Richardson@dss.mo.gov [Todd.Richardson@dss.mo.gov]

**CC:** Marissa.Crump@dss.mo.gov; Bray, Kimberlyn [Kimberlyn.R.Bray@dss.mo.gov]; Howe, Rory (CMS/CMCS)  
[REDACTED] b(6), Endelman (he/him),  
[REDACTED] b(6) Kimble, Davida

**Subject:** Missouri FRA tax review QE 12/31/22

**Attachments:** FRA Tax Questions QE 12-31-22.docx; mhd-rapid-response-review.pdf

Director Richardson,

As indicated in our July 15, 2022 letter, CMS is committed to ensuring the non-federal share of Medicaid expenditures complies with all applicable federal requirements, including section 1903(w)(4) of the Social Security Act and federal regulations at 42 CFR 433.68(f)(3). In that July letter and prior communication with the state including a July 20, 2020 letter, CMS reiterated concerns that CMS the state's Federal Reimbursement Allowance (FRA) tax program appeared to contain a hold harmless arrangement, which would violate section 1903(w)(4) of the Act and implementing regulations in 42 CFR 433.68(f)(3). The July 2022 letter also indicated that CMS intended to conduct a focused review of Missouri's FRA program related to expenditures reported to CMS on the Form CMS-64. We appreciate the state's August 25, 2022 response to our July 15, 2022 letter. After review of the information shared in conjunction with the letter, CMS remains concerned that Missouri's FRA program does not appear to meet federal requirements. Therefore, we are requesting information and supporting documentation to determine if the FRA is in compliance with all federal statutory and regulatory requirements for FRA tax amounts reported on the CMS-64 for the quarter ending December 31, 2022. Request for information and supporting documentation is attached to this email – please provide responses by close of business Friday, 3/10/23.

**Eric Powell, CPA** | Centers for Medicaid and CHIP Services | FMG/DFO-West Branch B | 312.886.0791

Message

**From:** Boston, Beverly (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/22/2023 9:11:08 PM  
**To:** Lane, Robert (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6); Barraza, Leticia  
[REDACTED] Gavens, Jay (CMS/CMCS)  
[REDACTED] Holligan, Ricardo  
**CC:** [REDACTED] Silanskis, Jeremy  
[REDACTED] Maccarroll, Amber  
[REDACTED] adams, lia (CMS/CMCS)  
**Subject:** RE: RE: Letters for Release FL FRA and MO Q-Set on CMS-64: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Checking whether the FL FRA FMR was released?

*Beverly*

**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:** Letters for Release FL FRA and MO Q-Set on CMS-64: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

**Beverly**

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 2:34 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 21, 2023 1:29 PM  
**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the "final" Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:45 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Friday, February 17, 2023 3:34 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

**Beverly**

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 3:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 2:54 PM  
**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?  
**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?  
**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) .

Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of “States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments”, however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri’s Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

- 2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer: We do not post to Medicaid.gov, but they are FOIAABLE**

- 3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state’s response to any findings, observations, and recommendations including CMS comments to the state’s response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state’s response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### OCD Qs on FL, MO, TX taxes related actions

- 1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don’t think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
- 2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don’t think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and**



**was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## ***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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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)  
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**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**

2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
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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***

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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? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding [b(5)] I think [b(5)]  
[b(5)] I think [b(5)]  
[b(5)] Florida, like Texas, stated that they did not plan to request the attestations because they did not believe that we or they had the authority to ask for them. I think [b(5)]  
[b(5)]

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst

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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

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**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

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**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share.

b(5)

**b(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.



*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:52 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia

(CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted).**

#### **Health Care-Related Taxes CIB**

- ~~1/19 – Send to IOS (Rachel) for review~~
- ~~1/24 COB – Rachel clears~~
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

***Beverly***

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS)

<[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing b(5)  
b(5) They are, of course, but that is not the only motivating factor in issuing the CIB. b(5)  
b(5)  
b(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; 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 you'll be able to turn around clean versions**? As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

**b(5)**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, January 4, 2023 9:45 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)  
<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia  
(CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but 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](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
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Walen, Alyssa (CMS/OC) <[Alyssa.Walen@cms.hhs.gov](mailto:Alyssa.Walen@cms.hhs.gov)>; Jenkins, Courtney (CMS/OC) <[Courtney.Jenkins@cms.hhs.gov](mailto:Courtney.Jenkins@cms.hhs.gov)>; Broccolino, Michele (CMS/OC) <[Michele.Broccolino@cms.hhs.gov](mailto:Michele.Broccolino@cms.hhs.gov)>; Booth, Jon (CMS/OC) <[Jon.Booth@cms.hhs.gov](mailto:Jon.Booth@cms.hhs.gov)>; Hennessy, Amy (CMS/OC) <[Amy.Hennessy@cms.hhs.gov](mailto:Amy.Hennessy@cms.hhs.gov)>; Costello, Stefanie (CMS/OC) <[Stefanie.Costello@cms.hhs.gov](mailto:Stefanie.Costello@cms.hhs.gov)>; Mclver, LaShawn (CMS/OMH) <[LaShawn.Mclver@cms.hhs.gov](mailto:LaShawn.Mclver@cms.hhs.gov)>; Finch, Wanda (CMS/OMH) <[Wanda.Finch@cms.hhs.gov](mailto:Wanda.Finch@cms.hhs.gov)>; Gentry, Pamela (CMS/OMH) <[Pamela.Gentry@cms.hhs.gov](mailto:Pamela.Gentry@cms.hhs.gov)>; Peddicord-Austin, Ashley (CMS/OMH) <[Ashley.Peddicord-Austin@cms.hhs.gov](mailto:Ashley.Peddicord-Austin@cms.hhs.gov)>; Young, Brian (CMS/OMH) <[Brian.Young@cms.hhs.gov](mailto:Brian.Young@cms.hhs.gov)>; 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Vitolo, Sara (CMS/FCHCO) <[Sara.Vitolo@cms.hhs.gov](mailto:Sara.Vitolo@cms.hhs.gov)>; Perry, Nicole (CMS/FCHCO) <[Nicole.Perry@cms.hhs.gov](mailto:Nicole.Perry@cms.hhs.gov)>; Oconnor, Nancy (CMS/OPOLE) <[Nancy.OConnor@cms.hhs.gov](mailto:Nancy.OConnor@cms.hhs.gov)>; Hammarlund, John (CMS/OPOLE) <[john.hammarlund@cms.hhs.gov](mailto:john.hammarlund@cms.hhs.gov)>; Collura, Paul (CMS/OPOLE) <[Paul.Collura@cms.hhs.gov](mailto:Paul.Collura@cms.hhs.gov)>; Thomas, Pam (CMS/OPOLE) <[Pam.Thomas@cms.hhs.gov](mailto:Pam.Thomas@cms.hhs.gov)>; Stupica-Dobbs, Kim (CMS/OPOLE) <[Kimberly.Stupica-Dobbs@cms.hhs.gov](mailto:Kimberly.Stupica-Dobbs@cms.hhs.gov)>; Hannigan, John (CMS/OPOLE) <[John.Hannigan@cms.hhs.gov](mailto:John.Hannigan@cms.hhs.gov)>;

Kerrigan, Maureen (CMS/OPOLE) <Maureen.Kerrigan@cms.hhs.gov>; Balch (she/her), Elissa (CMS/OPOLE) <Elissa.Balch@cms.hhs.gov>; Sutton, Erin (CMS/OPOLE) <erin.sutton2@cms.hhs.gov>; Spitalnic, Paul (CMS/OACT) <paul.spitalnic@cms.hhs.gov>; Cooper, Jill (CMS/OACT) <Jill.Cooper@cms.hhs.gov>; Croston, Diane (CMS/OACT) <Diane.Croston@cms.hhs.gov>; CMS OLClearances <OLClearances@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Keene, Danyail (CMS/OL) <Danyail.Keene@cms.hhs.gov>; Druckman, Jennifer (CMS/OL) <Jennifer.Druckman@cms.hhs.gov>; Oakes, Meghan (CMS/OL) <Meghan.Oakes@cms.hhs.gov>; Newlin, Manda (CMS/OL) <Manda.Newlin@cms.hhs.gov>; Stahlman, Mary Ellen (CMS/OL) <MaryEllen.Stahlman@cms.hhs.gov>; Martino, Maria (CMS/OL) <Maria.Martino@cms.hhs.gov>; Mote, Katelyn (CMS/OL) <Katelyn.Mote@cms.hhs.gov>; Khalid, Zunaira (CMS/OL) <Zunaira.Khalid@cms.hhs.gov>; Ryan, Dan (CMS/OL) <Dan.Ryan@cms.hhs.gov>; Upchurch, Talaiya (CMS/OL) <Talaiya.Upchurch@cms.hhs.gov>; Kirchgraber, Kate (CMS/OL) <Kate.Kirchgraber@cms.hhs.gov>; Mauser, Gayle (CMS/OL) <Gayle.Mauser@cms.hhs.gov>; Minor, Nevena (CMS/OL) <Nevena.Minor@cms.hhs.gov>; Estrada, Abuko (CMS/OL); Barry, Meg (CMS/CMCS) <meg.barry@cms.hhs.gov>; Dawson, Andrew (CMS/OL) <Andrew.Dawson@cms.hhs.gov>; Lewandowski, David (CMS/OL) <David.Lewandowski@cms.hhs.gov>; Miner, Imani (CMS/OL) <Imani.Miner@cms.hhs.gov>; Goto, Meinan (CMS/OL) <Meinan.Goto@cms.hhs.gov>; Greene, Mary (CMS/OAGM) <Mary.Greene@cms.hhs.gov>; Brown, Michelle (CMS/OAGM) <Michelle.Brown@cms.hhs.gov>; Amburgey, Louise (CMS/OAGM) <Louise.Amburgey1@cms.hhs.gov>; Waskiewicz, Beth (CMS/OAGM) <beth.waskiewicz@cms.hhs.gov>; Tatum, Kimberly (CMS/OAGM) <Kimberly.Tatum@cms.hhs.gov>; Calabro, Alice (CMS/OAGM) <Alice.Calabro@cms.hhs.gov>; Kelly, Ryan (CMS/OAGM) <Ryan.Kelly@cms.hhs.gov>; Hazelwood, Antoinette (CMS/OAGM) <Antoinette.Hazelwood@cms.hhs.gov>; Schmitz, Stefanie (CMS/OAGM) <Stefanie.Schmitz1@cms.hhs.gov>; Lanasa, Michele (CMS/OAGM) <Michele.Lanasa@cms.hhs.gov>; Eberhart, Christina (CMS/OAGM) <Christina.Eberhart2@cms.hhs.gov>; Dionne.Brown@cms.hhs.gov; Rippey (she/her), Catherine (CMS/OHI) <Catherine.Rippey@cms.hhs.gov>; Hamilton, Andrea (CMS/OHI) <andrea.hamilton@cms.hhs.gov>; Brauer (he/him), Randy (CMS/OHI) <Randy.Brauer@cms.hhs.gov>; Slade, James (CMS/OHI) <James.Slade@cms.hhs.gov>; Hernandez (she/her), Laura (CMS/OHI) <Laura.Hernandez@cms.hhs.gov>; Teal, Lela (CMS/CMCS) <Lela.Teal@cms.hhs.gov>; Harris, Monica (CMS/CMCS) <Monica.Harris@cms.hhs.gov>; Harshman, Sara (CMS/CMCS) <Sara.Harshman@cms.hhs.gov>; Stegmaier, Jason (CMS/CMCS) <Jason.Stegmaier@cms.hhs.gov>; Whelan, Ellen-Marie (CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebeward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISOCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

***INFORMATION NOT RELEASABLE TO THE PUBLIC UNLESS AUTHORIZED BY LAW:***

*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Gavens, Jay (CMS/CMCS) [REDACTED] b(6)  
**Sent:** 2/22/2023 9:18:03 PM [REDACTED] b(6)  
**To:** Howe, Rory (CMS/CMCS) [REDACTED] b(6)  
Boston, Beverly  
Ferguson, Dorothy  
; Holligan, Ricardo  
Endelman (he/him),  
; Fan, Kristin  
Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
Curry, Celestine  
Kimble, Davida  
] ]  
Maccarroll, Amber  
adams, lia (CMS/CMCS)  
Staton, Sidney

**CC:** [REDACTED] b(6)  
[REDACTED] b(6)  
[REDACTED] b(6)  
[REDACTED] b(6)

**Subject:** RE: 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](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 22, 2023 9:38 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS)

<[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>

**Sent:** Tuesday, February 21, 2023 2:34 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,

Dorothy Ferguson, 214-767-6385

Director

Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 21, 2023 1:29 PM

**To:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good afternoon,

I am sending an early reminder about our taxes related releases tomorrow. **Can someone share both the "final" Florida engagement letter and MO Qs here** in the string so we are clear on all final versions that will be released to states tomorrow? Also **please confirm what time you plan to issue these items.**

=====

(4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state

On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding

Thanks

*Beverly*

**From:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>

**Sent:** Friday, February 17, 2023 3:45 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 17, 2023 3:34 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 3:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS)



<Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

→ CIB Reactive Statement w/OL Comments. Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?

**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.

1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?

**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer:** We do not post to Medicaid.gov, but they are FOIAABLE

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

***Beverly A. Boston***

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS)

<[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:54 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
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Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 11:45 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Also, please review and confirm (thanks Kristin, anyone else?) where we accept the proposed changes → CIB Reactive Statement w/OL Comments

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
Financial Management Group  
Center for Medicaid and CHIP Services  
Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:38 AM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I added a little more below in red.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 10:21 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

I didn't add anything to the sharepoint site – but some proposed responses to the OCD questions are in bold below.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:03 AM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Please see below actions. We did receive OL edits to the CIB reactive (attached and in the SP link) and the OCD has follow-up Qs on taxes actions for FL,MO and TX. I did make the OCD aware generally that FMRs are not posted publicly and reminded them that MO will be a focused CMS-64 review. Please respond by 2pm today.

- (1) We received OL edits/comments on the **CIB reactive**. Please confirm where we accept the proposed changes → CIB Reactive Statement w/OL Comments
- (2) The OCD (Dan/Perrie) has clarifying questions on FMG FL, MO, TX tax related actions. See below and in the SP link here for collaboration → OCD Qs on FMG - FL MO TX Taxes Related Actions

**OCD Qs on FL, MO, TX taxes related actions (please provide responses in SP link above)**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:46 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida

(CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:36 PM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>

**Sent:** Tuesday, February 14, 2023 4:27 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding [redacted] b(5) [redacted] I think [redacted] b(5)  
[redacted] b(5) I think [redacted] b(5)  
[redacted] b(5)  
[redacted] 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 [redacted] b(5)  
[redacted] b(5)

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:20 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS



Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions. Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share.

b(5)

**b(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.
- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state's inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

**(4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions

- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
- On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 8, 2023 3:34 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:10 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 1:00 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:52 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 12:09 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
Center for Medicaid and CHIP Services (CMCS)  
Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
410.786.4738  
[jonathan.endelman@cms.hhs.gov](mailto:jonathan.endelman@cms.hhs.gov)  
7500 Security Blvd.  
Mail Stop, S3-14-28  
Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS)

<Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted)**.

#### **Health Care-Related Taxes CIB**

- 1/19 – Send to IOS (Rachel) for review
- 1/24 COB – Rachel clears
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- 2/10 – Launch

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>

**Sent:** Tuesday, January 10, 2023 2:47 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing

b(5)

b(5)

They are, of course, but that is not the only motivating factor in issuing

the CIB.

b(5)

b(5)

b(5)

b(5)

However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

Jonathan Endelman  
Social Science Research Analyst  
Centers for Medicare & Medicaid Services (CMS)  
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Financial Management Group (FMG)  
Division of Financial Policy (DFP)  
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Baltimore, MD 21244-1850

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, January 10, 2023 2:12 PM

**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello, I am adding a SP link (below) for the reactive statement with OL comments/edits (attached) to be to aligned with the updated CIB and Q/As. Will these changes impact the OA briefing paper? We normally wait until we have clearance comments before going to OA, but I understand we are on a somewhat tight timeline.

OC reconciled the comments. I did move the reconciled version of the CIB and Q/As to SharePoint (below). Please see attached with separate line edits/comments for full disclosure from OL and OGC. Please make edits in the reconciled version.

[HC Related Taxes CIB](#)

[Q/As Taxes CIB](#)

[Reactive Statement - Tax CIB](#)

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Monday, January 9, 2023 4:31 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks, Beverly. I think some of the line edits are visible in the CIB, but many by OL are not visible. Is there a version with the line edits visible?

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Monday, January 9, 2023 3:34 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:29 PM

**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 4:08 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS)

<Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:47 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → [reactive that was drafted by OC](#) by COB today.

**b(5)**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)

<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>;



Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 9:45 AM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but don't think the edits are helpful for the CIB. It was carefully crafted language. I would not recommend accepting these changes.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**Sent:** Wednesday, January 4, 2023 8:46 AM  
**To:** Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** CIB Health Care Related Taxes and Hold Harmless Arrangements

Good morning and HNY! 🍷

Looping others. All Comms clearance comments on the CIB are due from commenters on 1/5. Please hold the attached FCHCO comments until all other comments on the CIB are received. **I will need clean and redlined comments once all comments are received.**

**In addition due 12pm tomorrow 1/5** - Here is the reactive that was drafted by OC for the CIB. Please let me know if you have edits to the reactive statement developed by OC.

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:57 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Cc:** Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi, Beverly and Lia. Would you mind making should make sure the attached track changes based on a few suggestions from Tim make it into the final version? Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Tuesday, January 3, 2023 3:49 PM  
**To:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Subject:** RE: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Hi Tim,

Happy New Year. I appreciate you taking the time to review and to comment. Thanks for catching the typo and for highlighting where we could be more precise to avoid misinterpretations. We'll update the draft CIB to address the comments/edit. Thanks again.

Rory

**From:** Engelhardt, Tim (CMS/FCHCO) <[Tim.Engelhardt@cms.hhs.gov](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**Sent:** Tuesday, January 3, 2023 1:35 PM

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Brauer (he/him), Randy (CMS/OHI) <[Randy.Brauer@cms.hhs.gov](mailto:Randy.Brauer@cms.hhs.gov)>; Slade, James (CMS/OHI) <[James.Slade@cms.hhs.gov](mailto:James.Slade@cms.hhs.gov)>; Hernandez (she/her), Laura (CMS/OHI) <[Laura.Hernandez@cms.hhs.gov](mailto:Laura.Hernandez@cms.hhs.gov)>; Teal, Lela (CMS/CMCS) <[Lela.Teal@cms.hhs.gov](mailto:Lela.Teal@cms.hhs.gov)>; Harris, Monica (CMS/CMCS) <[Monica.Harris@cms.hhs.gov](mailto:Monica.Harris@cms.hhs.gov)>; Harshman, Sara (CMS/CMCS) <[Sara.Harshman@cms.hhs.gov](mailto:Sara.Harshman@cms.hhs.gov)>; Stegmaier, Jason (CMS/CMCS) <[Jason.Stegmaier@cms.hhs.gov](mailto:Jason.Stegmaier@cms.hhs.gov)>; Whelan, Ellen-Marie

(CMS/CMCS) <EllenMarie.Whelan@cms.hhs.gov>; Miller, Courtney (CMS/CMCS) <Courtney.Miller@cms.hhs.gov>; Janu, Shanna (CMS/CMCS) <Shanna.Janu@cms.hhs.gov>; Dorsey, Jennifer (CMS/CMCS) <jennifer.dorsey@cms.hhs.gov>; Fowler (she/her), Liz (CMS/CMMI) <Liz.Fowler@cms.hhs.gov>; Tabe-Bedward, Arrah (CMS/CMMI) <arrah.tabebedward@cms.hhs.gov>; Rushton, Andrew (CMS/CMMI) <Andrew.Rushton@cms.hhs.gov>; Dziak, Kathleen (CMS/CMMI) <Kathleen.Dziak@cms.hhs.gov>; Cardin, Megan (CMS/CMMI) <Megan.Cardin@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Wells, Carrie (CMS/CMMI) <Carrie.Wells1@cms.hhs.gov>; Barberi, Jade (CMS/CMMI) <Jade.Russell@cms.hhs.gov>; Doherty, Theresa (CMS/CMMI) <Theresa.Doherty@cms.hhs.gov>; Anderson, Jessica (CMS/CMMI) <jessica.anderson@cms.hhs.gov>; McGinley, Katelynn (CMS/CMMI) <katelynn.mcginley@cms.hhs.gov>; Greene, Mary (CMS/OBRHI) <Mary.Greene1@cms.hhs.gov>; McClain, Rena (CMS/OBRHI) <Rena.McClain1@cms.hhs.gov>; Jackson, Michelle (CMS/CPI) <Michelle.Jackson@cms.hhs.gov>; Ratchford, Deneen (CMS/OAGM) <Deneen.Ratchford@cms.hhs.gov>; St. Louis, Aileah (CMS/OC) <Aileah.St.Louis@cms.hhs.gov>; Blum, Jonathan (CMS/OA) <Jonathan.Blum@cms.hhs.gov>; Ellis (she/her), Kyla (CMS/OA) <Kyla.Ellis@cms.hhs.gov>; Harris, Will (CMS/OA) <William.Harris@cms.hhs.gov>; Boulanger, Jennifer (CMS/OL) <Jennifer.Boulanger@cms.hhs.gov>; Katch (she/her), Hannah (CMS/OA) <Hannah.Katch@cms.hhs.gov>; OToole, Meghan (CMS/OA) <Meghan.OToole1@cms.hhs.gov>; Richardson (she/her), Erin (CMS/OA) <Erin.Richardson@cms.hhs.gov>; Woronoff, Arielle (CMS/OL) <Arielle.Woronoff@cms.hhs.gov>; Yao, Kristiana (CMS/OA) <Kristiana.Yao1@cms.hhs.gov>; CMS-CQISCOMO@ees.hhs.gov; Ling, Shari (CMS/CCSQ) <Shari.Ling@cms.hhs.gov>; Wild, Richard (CMS/CCSQ) <Richard.Wild@cms.hhs.gov>; Nilasena, David (CMS/CCSQ) <David.Nilasena@cms.hhs.gov>; Wolfe, Ashby (CMS/CCSQ) <Ashby.Wolfe1@cms.hhs.gov>; Fisher, Barbara (HHS/OGC) <Barbara.Fisher@HHS.GOV>; Rainer, Melanie Fontes (OS/OCR) <Melanie.Rainer@hhs.gov>; Smalley, Elizabeth (HHS/ASPA) <Elizabeth.Smalley@hhs.gov>; Levin, Michael (HHS/ASPA) <Michael.Levin@hhs.gov>; HHSPress@hhs.gov; releases@hhs.gov

**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

**\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\***

Please see attached internal gas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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*This information has not been publicly disclosed and may be privileged and confidential. It is for internal government use only and must not be disseminated, distributed, or copied to persons not authorized to receive the information. Unauthorized disclosure may result in disciplinary action or prosecution to the full extent of the law.*

Message

**From:** Gavens, Jay (CMS/CMCS) [REDACTED] b(6)  
[REDACTED] b(6)  
**Sent:** 2/22/2023 9:41:04 PM  
**To:** Howe, Rory (CMS/CMCS) [REDACTED] b(6)

[REDACTED] b(6)

[REDACTED] b(6)

[REDACTED] b(6)

**CC:** Boston, Beverly  
Ferguson, Dorothy  
Holligan, Ricardo  
Endelman (he/him),  
Fan, Kristin  
Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Cuno, Richard  
Curry, Celestine  
Kimble, Davida  
]; Lane, Robert  
Maccarroll, Amber  
]; adams, lia (CMS/CMCS)  
Staton, Sidney

**Subject:** RE: RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming. Dates match up from the revised letter / attachment (version) you just sent in word to the previous letter / request list.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 4:38 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>; Lane, Robert (CMS/CMCS) <Robert.Lane@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

+ Robert

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, February 22, 2023 4:37 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

+ Robert

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Wednesday, February 22, 2023 4:32 PM  
**To:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see attached the final versions that were reviewed by OCD. Please release once you confirm the dates are accurate.

**From:** Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>  
**Sent:** Wednesday, February 22, 2023 4:18 PM  
**To:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>



**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Yes – Dan wanted to limit the review to only LPPF (taxes) so we took the other part of the objective out.

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 4:15 PM

**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please confirm that this was the version of the document request that went to OCD and it includes the few changes Dan requested.

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>

**Sent:** Wednesday, February 22, 2023 9:38 AM

**To:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>

**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>

**Subject:** REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Good morning,

Thanks DFOs and Jay. **Rory/Amber/Jeremy** please see attached all items that will be released today consisting of the FL FMR letter and document request and MO FRA Tax questions. Please let me know when these items have been released to states.

Thanks

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>  
**Sent:** Tuesday, February 21, 2023 2:34 PM  
**To:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Gavens, Jay (CMS/CMCS) <Jay.Gavens@cms.hhs.gov>; Holligan, Ricardo (CMS/CMCS) <Ricardo.Holligan@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>; Curry, Celestine (CMS/CMCS) <Celestine.Curry@cms.hhs.gov>; Kimble, Davida (CMS/CMCS) <Davida.Kimble@cms.hhs.gov>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>; Staton, Sidney (CMS/CMCS) <Sidney.Staton@cms.hhs.gov>  
**Subject:** RE: REMINDER DUE WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Here is the MO Questions, clean version. We will send in the afternoon tomorrow just in case there are any changes that are needed.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Boston, Beverly (CMS/CMCS) <Beverly.Boston@cms.hhs.gov>  
**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](mailto:Amber.MacCarroll@cms.hhs.gov)>  
**Sent:** Friday, February 17, 2023 3:45 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** WEDS 2/22: Email States: CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Congrats to the team – great work everyone!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 17, 2023 3:34 PM  
**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>  
**Subject:** CONGRATULATIONS WE ARE LIVE: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

See attached! Congratulations!!! WHOOT 🎉 WHOOT 🎉

Please don't forget and I will connect with you next week on:

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (**Week of 2/20**): DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
  - On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Enjoy the long weekend and thanks for all the help to coordinate roll out!

*Beverly*

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 3:08 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Confirming for the last one #3a. States may request & CMS may approve additional time to provide a response to draft reports.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 2:54 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello,

Please see below with highlights where additional information or confirmation is needed. Also, thanks Kristin for responding on the CIB reactive

➔ [CIB Reactive Statement w/OL Comments](#). Also, I am attaching the updated MO CMS-64 review timeline...didn't we prepare a FL FMR timeline, I could not locate it and I have to step out. Lia can you send to me?

### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time?  
**Answer:** Yes, on January 1/18/2022 FMG held an Entrance conference with Florida state Medicaid to conduct a review on two (2) of nine the state direct payment preprints. The field work was conducted between January 2022 and November 2022. The FMR is still ongoing as the draft report is still being prepared and not issued to the state.
1. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX?  
**Answer:** On April 14, 2022, the OIG held an Entrance conference with Texas state Medicaid to conduct an audit of the state's LPPF arrangement funded by a tax (DFO-W do you know the status of the TX LPPF OIG audit?) . Additionally, the OIG shared with FMG that their workplan for 2023 includes a planned review of "States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments", however they have not yet

identified the states they will review under the audit. For MO, as briefed during the 1/18/22 and 2/9/23 JC meetings, FMG will be conducting a focused review of Missouri's Inpatient and Outpatient Hospital Federal Reimbursement Allowance (FRA) tax that will be completed as part of the quarterly expenditure review of the Form CMS-64 submission for the quarter ended 12/31/2022. We will specifically look at the tax program to determine if a hold harmless arrangement exists.

- a. What is the status of TX and MO – either FMRs or OIGs? When did those start?

**Answer: See above**

2. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov?

**Answer: We do not post to Medicaid.gov, but they are FOIAABLE**

3. Confirm the following is accurate:

- a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. Correct – though many times states ask for additional time. **(Jay can you confirm)**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. Correct

Thanks all

**Beverly**

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 1:13 PM

**To:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Celestine very helpful. **Ricard and Jay** on the Florida SDP FMR, can you add the month/date in 2022 when the FMR was conducted.

### **OCD Qs on FL, MO, TX taxes related actions**

1. Have we issued to Florida any other FMRs , on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**
2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report (I forget timing) Entrance conference with the state was April 14, 2022. Additionally, OIG 2023 has not identified the states they will review but shared with FMG their workplan for 2023 includes a planned review of States' Use of Local Provider Participation Funds as the State Share of Medicaid Payments.**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**

If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

## *Beverly A. Boston*

Senior Advisor & Assistant to the Group Director  
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Centers for Medicare & Medicaid Services  
[Beverly.Boston@CMS.HHS.Gov](mailto:Beverly.Boston@CMS.HHS.Gov)  
410-786-4186

**From:** Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:21 PM

**To:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Staton, Sidney (CMS/CMCS) <[Sidney.Staton@cms.hhs.gov](mailto:Sidney.Staton@cms.hhs.gov)>

**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Added comment to Ricardo's input.

**From:** Holligan, Ricardo (CMS/CMCS) <[Ricardo.Holligan@cms.hhs.gov](mailto:Ricardo.Holligan@cms.hhs.gov)>

**Sent:** Wednesday, February 15, 2023 12:14 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Please see the highlighted language in question 1.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:54 AM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
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**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Looping in Sid and Ricardo on the Florida piece. I don't believe we have sent them anything yet. I will take a look at Kristin's comments.

Best,

Jonathan

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Social Science Research Analyst  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 15, 2023 11:45 AM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE 2PM TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy and Kristin, since the OCD Qs seem to work better outside of SP, we'll go with that. Jay can you confirm on Q1. Anyone else have responses to address the Qs ?

#### OCD Qs on FL, MO, TX taxes related actions

1. Have we issued to Florida any other FMRs, on any other subjects, since January 2021? Or is this their first FMR since that time? **I don't think so, but DFO/DFP can confirm. Yes, we conduct an FMR in 2022 on two of nine the state direct payment preprints. (draft report is being prepared and has not yet been issued to the state)**

2. Did we also start an FMR with TX and MO on this same issue? Or is the OIG looking into TX? **The OIG is doing a report for Texas that began in November 2021 and is expected to be completed sometime in 2023 (I forget timing) Entrance conference with the state was April 14, 2022**
  - a. What is the status of TX and MO – either FMRs or OIGs? When did those start? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**
3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - 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

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**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? **For MO – I don't think there has been an FMR on this topic. The last FMR on MO hospital tax was issued 11/25/2007 and was related to what revenues should or should not be included in the hospital tax base. MO we are performing an expanded 12/31/2022 CMS-64 review that will include the FRA tax.**

3. I know the letter to FL is not public. Do final FMR reports, including this one, get posted on Medicaid.gov? **We do not post to Medicaid.gov, but they are FOIAABLE**
4. Confirm the following is accurate:
  - a. CMCS anticipates to issue a draft FMR report to the state by the end of calendar year 2023. The state will then have 30 days to formally respond to the draft report. Afterwards a final report will be issued that will incorporate the state's response to any findings, observations, and recommendations including CMS comments to the state's response. **Correct – though many times states ask for additional time.**
  - b. If the state's response to our findings is not sufficient, CMS will consider possible disallowances of FFP. **Correct**

Thank you

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:46 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hi Beverly,

Please see attached some suggested minor edits to the CIB per a conversation with Dan this afternoon. Please let me know how you'd like to handle given where we are in the process.

Thanks,  
Rory

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:36 PM  
**To:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Thanks Dorothy!

*Beverly*

**From:** Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 4:27 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

The only edit I had is the quarterly report for MO is 12/31/2022 not 12/21/2022. I changed highlighted in yellow red font.

Thanks,  
Dorothy Ferguson, 214-767-6385  
Director  
Division of Financial Operations West, FMG, CMCS  
Centers for Medicare & Medicaid Services (CMS)

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, February 14, 2023 3:10 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Beverly,

I think adding [b(5)] think [b(5)]  
[b(5)] I think [b(5)]  
[b(5)] y. 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. [b(5)]  
[b(5)]

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst

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7500 Security Blvd.  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Tuesday, February 14, 2023 3:20 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Gavens, Jay (CMS/CMCS) <[Jay.Gavens@cms.hhs.gov](mailto:Jay.Gavens@cms.hhs.gov)>; Ferguson, Dorothy (CMS/CMCS) <[Dorothy.Ferguson@cms.hhs.gov](mailto:Dorothy.Ferguson@cms.hhs.gov)>; Curry, Celestine (CMS/CMCS) <[Celestine.Curry@cms.hhs.gov](mailto:Celestine.Curry@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Kimble, Davida (CMS/CMCS) <[Davida.Kimble@cms.hhs.gov](mailto:Davida.Kimble@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS)

<[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** DUE COB TODAY: :TAXES HOLD HARMLESS CIB ROLLOUT ACTIONS

Hello team,

Hopefully this will be quick and I can hear back by COB today.

**(1)** First We are gearing up to rollout the Taxes CIB on Friday and need to make sure we're aligned on actions.

Please let me know if there are any final **\*tweaks\*** to the final CIB here → [Final Taxes CIB](#)

**(2) Please review the FMR Reactive Statement and let me know if there are edits:**

On Wednesday, February 22, the Florida Deputy Secretary for Medicaid Tom Wallace will receive a letter notifying the state of the engagement by CMCS of a Financial Management Review (FMR) of Florida's managed care state directed payments (SDPs) funded by its health-related tax. The state was previously made aware of this coming FMR in a companion letter issued as part of the SDP approval in September 2022. The FMR will review the state's operation of and supervision over its Local Provider Participation Fund (LPPF) health care-related tax program as a source of Florida's non-federal share. **b(5)**

**b(5)**

**(3) ROLL-OUT** – The CIB will be released on Friday by 3pm, **Rory** please confirm what time you will be contacting the FL and MO SMDs

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact Florida SMD regarding engaging on a Financial Management Review (FMR)** of Florida's managed care state directed payments (SDPs) funded by their health related tax. We did make the state aware in a companion letter issued as part of SDP approval in 2022.

- Friday 2/17 – **Rory Action: prior to Taxes CIB being released, FMG will contact the Missouri SMD regarding a focused CMS-64** review of the state’s inpatient/outpatient Federal Reimbursement Allowance (FRA) hospital tax and will review expenditures for quarter ended 12/31/2022 .
- Friday 2/17 - **CIB RELEASED @3pm**

- (4) State Follow-Up Actions Post Issuance of the Taxes CIB (Week of 2/20):** DFOs/Jay please note the Weds 2/22 date to release the FMR engagement letter and MO questions
- On Weds 2/22 FMG CMS will issue the FL FMR engagement letter to the state
  - On Weds 2/22 FMG will issue a question-set to the state in advance of the focused CMS-64 review regarding any pooling/redistribution of funds issues.

Please respond by COB today with any minor tweaks to the final SMD and Reactive Statement. Rory, please let me know what time you plan to make calls on Friday.

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Wednesday, February 8, 2023 3:34 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** Release FRI 2/17: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

I want to make you aware that the release of the taxes CIB has been moved to Friday 2/17. Rory will connect with the FL SMD regarding the FMR on the following Weds 2/22? Rory is that your understanding?

I will keep everyone posted on any changes.  
 Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:10 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

FYI, See attached Jess Schubel, White House cleared without comment.

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 1:00 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I was wondering about that one as well. I don't think it would be appropriate to add a managed care pre-print reference here. But there might be something in section 438 of the regs.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:52 PM  
**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Johnathan. The citations are around documentation collection correct? It appears OL is flagging whether there is a citation around 438.6 (c) managed care pre-print collection. Can someone share the draft CIB with John Giles and Laura Snyder in DEHPG to confirm? If we can hear back by COB Mon that would help to keep us on track with the 2/10 release date.

Thank you!

*Beverly*

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Friday, February 3, 2023 12:09 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Beverly,

Most of the edits should be easy and we can do today. The only one I don't know about is the request for a reference to the "managed care" regulations as it relates to the authority of CMS to request documentation as I am not as familiar with the managed care regs. We can do everything else quickly.

Best,

Jonathan

Jonathan Endelman, PhD  
Social Science Research Analyst  
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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, February 3, 2023 11:58 AM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** OMB PASSBACK DUE COB MON 2/6: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Good afternoon team,

Please see attached, OMB just provided the passback on the Tax CIB. VERY, minor edits. I believe we can turn this around by COB Mon? Please confirm. We are still aiming for Friday 2/10 release.

Thanks you

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Wednesday, January 25, 2023 1:07 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia

(CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Taxes CIB w/ EOP Due Fri 2/3 For FRI 2/10 Release : OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

See below status. Good news... Rachel/OS cleared the CIB without comment. It has been **advanced to EOP with comments/edits due on Friday 2/3 (not sure if we will be requested to do a call, but will keep you posted).**

#### **Health Care-Related Taxes CIB**

- ~~1/19 – Send to IOS (Rachel) for review~~
- ~~1/24 COB – Rachel clears~~
- 1/24 5pm – Send to EOP (DPC, OMB) for review
- 2/3 COB – EOP sends comments
- 2/6-2/9 – FMG revises
- **2/10 – Launch**

***Beverly***

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 20, 2023 12:37 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** CIB with OS: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello everyone,

The release date for the CIB has moved a couple times as OC is planning for other rollouts. Please see attached, the CIB is now targeted to be **released on Friday 2/10**. It is currently under OS review with comments due on Monday; however, I am checking with Perrie on whether the below schedule will be revised given the new 2/10 release date. I will keep you posted.

- 1/19 – Send to IOS (Rachel) for Review
- 1/23 COB – Rachel sends comments
- 1/25 – FMG revises
- 1/26 9am – Send to EOP (DPC, OMB) for review
- 1/30 12pm – EOP sends comments
- 1/30 – FMG revises
- 1/31 or 2/1 – Launch (depending on comments?)

***Beverly***

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>

**Sent:** Thursday, January 12, 2023 3:34 PM

**To:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>; Boston, Beverly (CMS/CMCS)



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**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Jonathan, I agree with your analysis below. Thanks.

**From:** Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:47 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: DUE WEDS 1/11: OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

OL appears to be arguing b(5)  
b(5) They are, of course, but that is not the only motivating factor in issuing  
the CIB. b(5)

**b(5)**

b(5) However, I wanted to gauge the temperature of others to see how we wanted to approach this.

Best,

Jonathan

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**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Tuesday, January 10, 2023 2:12 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>; Endelman (he/him), Jonathan (CMS/CMCS) <[Jonathan.Endelman@cms.hhs.gov](mailto:Jonathan.Endelman@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS)

<Jeremy.Silanskis@cms.hhs.gov>; 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>;

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**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia (CMS/CMCS) <Lia.Adams@cms.hhs.gov>

**Subject:** OGC-OL Passback: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Hello,

Please see attached with OL and OGC comments. Can you take a look and let me know **when you'll be able to turn around clean versions?** As a reminder, next step is R2 CMS and the OCD will concurrently send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

Thanks

*Beverly*

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:29 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Looks good. I will circle back if there are any questions. Thank you all.

*Beverly*

**From:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 4:08 PM  
**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

My edits are in and this is good to go. Thanks, all!

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>  
**Sent:** Friday, January 6, 2023 2:47 PM  
**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>  
**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>  
**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

Based on your comments would the below edits work? Please others review Kristin's comments in the attached and make edits here → reactive that was drafted by OC by COB today.

**b(5)**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 2:19 PM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** RE: Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

I made some suggestions.

**From:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>

**Sent:** Friday, January 6, 2023 1:33 PM

**To:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart (CMS/CMCS) <[STUART.GOLDSTEIN@cms.hhs.gov](mailto:STUART.GOLDSTEIN@cms.hhs.gov)>; Cuno, Richard (CMS/CMCS) <[Richard.Cuno@cms.hhs.gov](mailto:Richard.Cuno@cms.hhs.gov)>

**Cc:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>; Maccarroll, Amber (CMS/CMCS) <[Amber.MacCarroll@cms.hhs.gov](mailto:Amber.MacCarroll@cms.hhs.gov)>; Silanskis, Jeremy (CMS/CMCS) <[Jeremy.Silanskis@cms.hhs.gov](mailto:Jeremy.Silanskis@cms.hhs.gov)>; adams, lia (CMS/CMCS) <[Lia.Adams@cms.hhs.gov](mailto:Lia.Adams@cms.hhs.gov)>

**Subject:** Status and Follow Up on Reactive Statement DUE COB TODAY: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Kristin,

**Status update:** OCD confirmed we are still aiming for 1/23. OCD is awaiting OGC comments (if any) on the CIB. Once the CIB clears Comms, the OCD will send it directly to Rachel in IOS, Sara Sills in OMB (Rory I did mention to Perrie that we shared and advanced copy with OMB), and Jessica Schubel in DPC to review.

**In addition due COB today** - Here is the reactive that was drafted by OC for the CIB. **Please let me know if you have edits to the reactive statement developed by OC.**

Thanks

*Beverly*

**From:** Fan, Kristin (CMS/CMCS) <[Kristin.Fan@cms.hhs.gov](mailto:Kristin.Fan@cms.hhs.gov)>

**Sent:** Wednesday, January 4, 2023 9:45 AM

**To:** Boston, Beverly (CMS/CMCS) <[Beverly.Boston@cms.hhs.gov](mailto:Beverly.Boston@cms.hhs.gov)>; Arnold, Charlie (CMS/CMCS) <[Charlie.Arnold@cms.hhs.gov](mailto:Charlie.Arnold@cms.hhs.gov)>; Clark, Jennifer (CMS/CMCS) <[Jennifer.Clark@cms.hhs.gov](mailto:Jennifer.Clark@cms.hhs.gov)>; Goldstein, Stuart

(CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Cuno, Richard (CMS/CMCS) <Richard.Cuno@cms.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS)  
<Amber.MacCarroll@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; adams, lia  
(CMS/CMCS) <Lia.Adams@cms.hhs.gov>  
**Subject:** RE: CIB Health Care Related Taxes and Hold Harmless Arrangements

Thanks Beverly. I defer to others but 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](mailto:Tim.Engelhardt@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 3:16 PM  
**To:** Howe, Rory (CMS/CMCS) <[Rory.Howe@cms.hhs.gov](mailto:Rory.Howe@cms.hhs.gov)>  
**Subject:** FW: FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements

Rory –

I understand the CIB was FYI-only, but I feel compelled to share with you a few things in the attached. I was only reading it to try to learn the policy, but there is a place in the CIB where a reader could easily take away the wrong message. And a typo.

Tim Engelhardt (he/him)  
Medicare-Medicaid Coordination Office  
Centers for Medicare & Medicaid Services  
202.690.6277

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**From:** CMS CLEARANCES <[CLEARANCES@cms.hhs.gov](mailto:CLEARANCES@cms.hhs.gov)>  
**Sent:** Tuesday, January 3, 2023 1:35 PM  
**To:** Worstell, Megan (CMS/OFM) <[Megan.Worstell@cms.hhs.gov](mailto:Megan.Worstell@cms.hhs.gov)>; Czajkowski, John (CMS/OFM) <[John.Czajkowski@cms.hhs.gov](mailto:John.Czajkowski@cms.hhs.gov)>; Plater, Morris (CMS/OFM) <[Morris.Plater@cms.hhs.gov](mailto:Morris.Plater@cms.hhs.gov)>; Stokes-Murray (He/Him), Heinz (CMS/OFM) <[KHeinz.Stokes-Murray@cms.hhs.gov](mailto:KHeinz.Stokes-Murray@cms.hhs.gov)>; Tierney, Janet (CMS/OFM) <[Janet.Tierney@cms.hhs.gov](mailto:Janet.Tierney@cms.hhs.gov)>; Kelsey, Ashley (CMS/OFM) <[Ashley.Kelsey@cms.hhs.gov](mailto:Ashley.Kelsey@cms.hhs.gov)>; Carmichael, Wanda (CMS/OFM) <[Wanda.Carmichael@cms.hhs.gov](mailto:Wanda.Carmichael@cms.hhs.gov)>; Benns, Antoinette (CMS/OFM) <[Antoinette.Benns@cms.hhs.gov](mailto:Antoinette.Benns@cms.hhs.gov)>; Richter (she/her), Liz (CMS/CM) <[elizabeth.richter@cms.hhs.gov](mailto:elizabeth.richter@cms.hhs.gov)>; Rice, Cheri (CMS/CM) <[Cheri.Rice@cms.hhs.gov](mailto:Cheri.Rice@cms.hhs.gov)>; Ahern, Robert (CMS/CM) <[Robert.Ahern@cms.hhs.gov](mailto:Robert.Ahern@cms.hhs.gov)>; Mays, Beth (CMS/CM) <[Beth.Mays@cms.hhs.gov](mailto:Beth.Mays@cms.hhs.gov)>; Blackford (she/her), Carol (CMS/CM) <[Carol.Blackford@cms.hhs.gov](mailto:Carol.Blackford@cms.hhs.gov)>; Pequigney, Susan (CMS/CM) <[Susan.Pequigney@cms.hhs.gov](mailto:Susan.Pequigney@cms.hhs.gov)>; Farran, Patti (CMS/CM) <[Patti.Farran@cms.hhs.gov](mailto:Patti.Farran@cms.hhs.gov)>; Beder, Victoria (CMS/CM) <[Victoria.Beder@cms.hhs.gov](mailto:Victoria.Beder@cms.hhs.gov)>; Feaster, Simone (CMS/CM) <[simone.feaster@cms.hhs.gov](mailto:simone.feaster@cms.hhs.gov)>; Uebersax, Julie (CMS/CM) <[Julie.Uebersax@cms.hhs.gov](mailto:Julie.Uebersax@cms.hhs.gov)>; Held, William (CMS/CM) <[William.Held@cms.hhs.gov](mailto:William.Held@cms.hhs.gov)>; OToole, Meghan (CMS/OA) <[Meghan.OToole1@cms.hhs.gov](mailto: Meghan.OToole1@cms.hhs.gov)>; Labonte, Christiane (CMS/CM) <[Christiane.Labonte@cms.hhs.gov](mailto:Christiane.Labonte@cms.hhs.gov)>; Martin, Kristi (CMS/CM) <[Kristina.Martin@cms.hhs.gov](mailto:Kristina.Martin@cms.hhs.gov)>; Turco, Molly (CMS/CM) <[Molly.Turco@cms.hhs.gov](mailto:Molly.Turco@cms.hhs.gov)>; Jacobs, Douglas (CMS/CM) <[Douglas.Jacobs@cms.hhs.gov](mailto:Douglas.Jacobs@cms.hhs.gov)>; Hunter, Leah (CMS/CM) <[Leah.Hunter@cms.hhs.gov](mailto:Leah.Hunter@cms.hhs.gov)>; CMS CPI Clearance Box <[CPI\\_Clearance\\_Box@cms.hhs.gov](mailto:CPI_Clearance_Box@cms.hhs.gov)>; Hart, Bradley (CMS/CPI); Lindstrom, Jennifer (CMS/CPI) <[Jennifer.Lindstrom@cms.hhs.gov](mailto:Jennifer.Lindstrom@cms.hhs.gov)>; Mills, George (CMS/CPI) <[george.mills@cms.hhs.gov](mailto:george.mills@cms.hhs.gov)>; Brentzel, Ingrid (CMS/CPI) <[Ingrid.Brentzel@cms.hhs.gov](mailto:Ingrid.Brentzel@cms.hhs.gov)>; Graham, John (CMS/CPI) <[John.Graham@cms.hhs.gov](mailto:John.Graham@cms.hhs.gov)>; Wilson-Coe, Tomiko (CMS/CPI) <[Tomiko.Wilson-Coe@cms.hhs.gov](mailto:Tomiko.Wilson-Coe@cms.hhs.gov)>; Allen, Nakia (CMS/CPI) <[nakia.allen-mcghee@cms.hhs.gov](mailto:nakia.allen-mcghee@cms.hhs.gov)>; Ahmad, Namirah (CMS/CPI) <[Namirah.Ahmad@cms.hhs.gov](mailto:Namirah.Ahmad@cms.hhs.gov)>; Barkai, Melissa (CMS/CPI) <[Melissa.Barkai@cms.hhs.gov](mailto:Melissa.Barkai@cms.hhs.gov)>; Coates, Nikita (CMS/CPI) <[Nikita.Coates@cms.hhs.gov](mailto:Nikita.Coates@cms.hhs.gov)>; Mitchell, Dashe (CMS/CPI) <[Dashe.Mitchell@cms.hhs.gov](mailto:Dashe.Mitchell@cms.hhs.gov)>; Tott, Karen (CMS/CPI) <[Karen.Tott@cms.hhs.gov](mailto:Karen.Tott@cms.hhs.gov)>; Stevenson, Bryant (CMS/CPI) <[bryant.stevenson@cms.hhs.gov](mailto:bryant.stevenson@cms.hhs.gov)>; Oelschlaeger, Allison (CMS/OEDA) <[Allison.Oelschlaeger@cms.hhs.gov](mailto:Allison.Oelschlaeger@cms.hhs.gov)>; Shatto, Andrew (CMS/OEDA) <[Andrew.Shatto@cms.hhs.gov](mailto:Andrew.Shatto@cms.hhs.gov)>; Hitchcock, Katherine (CMS/OEDA) <[Katherine.Hitchcock@cms.hhs.gov](mailto:Katherine.Hitchcock@cms.hhs.gov)>; Harper, Bernice (CMS/OEDA) <[Bernice.Harper@cms.hhs.gov](mailto:Bernice.Harper@cms.hhs.gov)>; CMS Front Office - CCIIO Clearances <[FrontOffice-](mailto:FrontOffice-)

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**Cc:** CMS CLEARANCES <CLEARANCES@cms.hhs.gov>; Dinges, Enrico (CMS/OC) <Eric.Dinges@cms.hhs.gov>

**Subject:** FOR CLEARANCE: Internal Q&As for CIB Health Care Related Taxes and Hold Harmless Arrangements



\*\*\*Please copy Enrico Dinges and on ALL responses pertaining to this item when replying to CMS Clearances.\*\*\*

Please see attached internal qas for review. The informational bulletin is FYI ONLY. Thank you.

**Comments Due: 1:00 PM ET Thursday, January 5, 2023**

**All: For your review and input. Concurrent HHS/CMS review.**

**Title:** Internal Q&As for CMCS informational bulletin on health care related taxes and hold harmless arrangements.

**Agency/Office:** CMCS

**Subject/Description:** CMS will release an informational bulletin on health care related taxes and hold harmless arrangements involving the redistribution of Medicaid payments. This informational bulletin responds in part to questions CMS has received regarding the statutory and regulatory requirements applicable to health care-related taxes, including in connection with proposals to implement or renew Medicaid managed care state directed payments (SDPs). There will be a reactive statement, listserv message, and internal questions-and-answers for this item.

**COMMs Materials for Rollout:** Internal Q&As

**Deadline for COMMS Clearance comments: Thursday, January 5 by 1:00 PM**

**Requested Release date:** 2/7/2023

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Message

**From:** Darcey, Miquel M (OIG/OAS) [Miquel.Darcey@oig.hhs.gov]  
**Sent:** 3/2/2023 3:01:52 PM  
**To:** Howe, Rory (CMS/CMCS); [REDACTED] b(6)  
[REDACTED] b(6) Hagg, John D (OIG/OAS)  
[REDACTED] b(6)  
**CC:** [REDACTED] b(6)  
Fan, Kristin  
Arnold, Charlie  
Clark, Jennifer  
Goldstein, Stuart  
Silanskis, Jeremy  
Endelman (he/him),  
Ferguson, Dorothy  
Bonelli, Anna  
**Subject:** RE: RE: 2008 final rule health care related taxes

Rory,

Did you guys issue the CIB last Friday? Just curious.

Thanks,

Miquel

**From:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>  
**Sent:** Tuesday, February 14, 2023 7:04 AM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>; Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>  
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**Subject:** RE: 2008 final rule health care related taxes

Good morning John and Miquel,

Please see attached an updated version of the CMCS Informational Bulletin (CIB) that I originally shared below. Tentatively, CMS is scheduled to publish the CIB on Friday, so we wanted to provide you advanced notice and a more recent draft. Again, the CIB is intended to remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and the production of supporting documentation. It does not establish any new CMS policy or requirements. Please keep the draft close hold, as it has not been released publicly.

Please let me know if you have any questions.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Monday, November 21, 2022 3:54 PM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>; Hagg, John D (OIG/OAS) <John.Hagg@oig.hhs.gov>; Bonelli, Anna (CMS/CMCS) <Anna.Bonelli@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

+ John

Hi Miquel,

In addition to the materials that we shared last week, please see attached the current draft of an informational bulletin that CMS intends to release to states later this year or early next year. The bulletin would remind states of statutory and regulatory requirements regarding prohibited hold harmless arrangements and producing supporting documentation to CMS. It would not establish any new CMS policy or requirements. Please keep the draft close hold, as it is still under development by CMS and has not been released outside of CMS.

We thought the information might be helpful to you. As always, please let us know if you have questions or would like to discuss.

Thanks,  
Rory

**From:** Howe, Rory (CMS/CMCS)  
**Sent:** Thursday, November 17, 2022 8:14 AM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>; Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>; Silanskis, Jeremy (CMS/CMCS) <Jeremy.Silanskis@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Endelman (he/him), Jonathan (CMS/CMCS) <Jonathan.Endelman@cms.hhs.gov>; Ferguson, Dorothy (CMS/CMCS) <Dorothy.Ferguson@cms.hhs.gov>  
**Subject:** RE: 2008 final rule health care related taxes

Good morning Miquel,

Please see attached five documents per our conversation last week. They are as follows:

- 1) A November 2021 letter from CMS to the State of Texas outlining CMS' concerns regarding a possible hold harmless arrangement relating the state's LPPF financing.
- 2) A set of consolidated communication between CMS and the State of Texas regarding multiple proposed SDPs. The communication includes robust discussion regarding the state's LPPF arrangement.
- 3) A March 2022 letter informing the state that one of its proposed SDPs are approved, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share. Please

note that this is only one of three parallel TX approval letters that we are including as an example. The other letters contained the same language regarding non-federal share sources.

- 4) A September 2022 letter from CMS approving a proposed state directed payment (SDP) for the State of Florida, but informing the state that the SDP approval does not constitute an approval of underlying sources of non-federal share.
- 5) A September 2022 “companion” letter sent to Florida at the same time as the SDP approval indicating that CMS has outstanding concerns regarding the state’s source of non-federal share for its SDP. The letter provides detailed information regarding the statutory and regulatory basis for our concerns regarding a possible hold harmless arrangement, as well as notifies the state of CMS’ intent to conduct a FY 23 financial management review of Florida’s LPPF arrangement.

Please let us know if you have any questions of if it would be helpful to set up some more time to discuss.

Regards,  
Rory

**From:** Goldstein, Stuart (CMS/CMCS) <STUART.GOLDSTEIN@cms.hhs.gov>  
**Sent:** Monday, November 14, 2022 10:49 AM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** 2008 final rule health care related taxes

Miquel

I am sharing the 2008 final rule related to health care related taxes. If you have any questions or would like to discuss please feel free to reach out to me. thanks-Stuart

<https://www.federalregister.gov/documents/2008/02/22/E8-3207/medicaid-program-health-care-related-taxes>

**From:** Goldstein, Stuart (CMS/CMCS)  
**Sent:** Thursday, November 10, 2022 4:05 PM  
**To:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>  
**Cc:** Howe, Rory (CMS/CMCS) <Rory.Howe@cms.hhs.gov>; Maccarroll, Amber (CMS/CMCS) <Amber.MacCarroll@cms.hhs.gov>; Fan, Kristin (CMS/CMCS) <Kristin.Fan@cms.hhs.gov>; Arnold, Charlie (CMS/CMCS) <Charlie.Arnold@cms.hhs.gov>; Clark, Jennifer (CMS/CMCS) <Jennifer.Clark@cms.hhs.gov>  
**Subject:** Discussion about TX LPPF and hold harmless provisions

Miquel,

As discussed on today’s call please see the attached on the bottom of page 12 for a discussion of the indirect hold harmless provision.

We will be sending additional information early next week. If you would like to discuss please feel free to contact me.

Thank you  
Stuart Goldstein

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>

**Sent:** Friday, November 4, 2022 3:55 PM

**To:** Darcey, Miquel M (OIG/OAS); Maccarroll, Amber (CMS/CMCS); Silanskis, Jeremy (CMS/CMCS); Fan, Kristin (CMS/CMCS); Arnold, Charlie (CMS/CMCS); Ferguson, Dorothy (CMS/CMCS); Goldstein, Stuart (CMS/CMCS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

**Subject:** Discussion about TX LPPF and hold harmless provisions

**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).

**Where:** Microsoft Teams Meeting

-----Original Appointment-----

**From:** Darcey, Miquel M (OIG/OAS) <Miquel.Darcey@oig.hhs.gov>

**Sent:** Friday, November 4, 2022 3:50 PM

**To:** Darcey, Miquel M (OIG/OAS); Howe, Rory (CMS/CMCS); Odom, Matthew W (OIG/OAS); Wheeler, Trish M (OIG/OAS); Rawlins, Tony A (OIG/OAS); Hunn, Jennifer L (OIG/OAS); Rose, Caleb R (OIG/OAS); Beacham, John C (OIG/OAS); Hagg, John D (OIG/OAS); Cogley, Patrick J (OIG/OAS)

**Subject:** Discussion about TX LPPF and hold harmless provisions

**When:** Thursday, November 10, 2022 2:00 PM-3:00 PM (UTC-06:00) Central Time (US & Canada).

**Where:** Microsoft Teams Meeting

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