



**Net Excluded Charges  
Calculation Schedule**

For the TAXABLE period beginning July 1, 2018 and ending June 30, 2019 in accordance with RSA 84-A:4

Hospital Name

Taxpayer Identification Number

Name of Person Completing this Form

Hospital Fiscal Year End Date

**Step 1: Calculate Gross Excluded Charges For Outpatient Hospital Services**

Source  
Form CMS-2552-10 (if applicable)

	Amount	Worksheet	Column	Row
1. Adult Day Care				
2. Ambulance Services				
3. Ambulatory Surgical Center				
4. Dental Service				
5. Diabetes Education				
6. Durable Medical Equipment				
7. Emergency ALS Training Program				
8. Nursing Facility taxable under RSA 84:C				
9. Nutritional Consultation				
10. Physician Service				
11. Podiatry Service				
12. Retail Pharmacy				
13. Rural Health Clinic				
14. Senior Center Clinic				
15. Swing Bed taxable under RSA 84-C				
16. Wound Care Clinic				
17. Other (itemize) _____				
18. Total (Sum of Lines 1 through 17)				

**Step 2: Calculate Net Excluded Charges - Outpatient Hospital Services**

19. Gross Excluded Revenue (From Line 18)				
20. Net Revenue Percent (From Line 26)	X			
21. Net Excluded Charges-Outpatient Hospital Services (Line 19 Multiplied by Line 20) Report on DP-153, Line 2				

**Step 3: Calculate Net Revenue Percent**

22. Net Patient Revenues (CMS-2552-10, Wkst G-3, Line 3)				
23. Bad Debts				
24. Net Patient Revenues Less Bad Debts (Line 22 minus Line 23)				
25. Total Patient Revenues (CMS-2552-10, Wkst G-3, Line 1)				
26. Net Revenue Percent (Line 24 divided by Line 25)				



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**INSTRUCTIONS**

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**WHO MUST FILE A NET EXCLUDED CHARGES CALCULATION SCHEDULE**

The Net Excluded Charges Calculation Schedule must be filed by every Hospital required to be licensed under RSA 151 that provide inpatient and outpatient hospital services.

**WHEN TO FILE**

Every hospital shall file on or before the fifteenth day of April in the taxable period a Medicaid Enhancement Tax Return including this supporting schedule to the Department of Revenue Administration.

**PURPOSE OF SCHEDULE**

The purpose of this Schedule is to provide a methodology to calculate the Net Excluded Charges of Outpatient Hospital Services to be reported on the Medicaid Enhancement Tax Return, Form DP-153, Line 2. The Net Excluded Charges of Outpatient Hospital Services is to be reported net of deductions for bad debts, charity care, and payor discounts. This will allow for the deductions of bad debts, charity care, and payor discounts to be reported at their gross amounts on Form DP-153, Lines 4(a) through 4(c).

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**LINE BY LINE INSTRUCTIONS**

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**HOSPITAL NAME AND TAXPAYER IDENTIFICATION NUMBER**

Enter the name of hospital and taxpayer identification number [Federal Employer Identification Number (FEIN)] in the spaces provided.

Enter the name of the person completing the schedule and the hospital's fiscal year end date in the spaces provided.

**STEP 1: CALCULATE GROSS EXCLUDED CHARGES - OUTPATIENT HOSPITAL SERVICES**

**LINES 1 THROUGH 17**

Enter the gross excluded charges for outpatient hospital services and its respective Form CMS-2552-10 Worksheet, Column, and Row reference if applicable. Please refer to Technical Information Release 2013-007 at <http://www.revenue.nh.gov/tirs documents/2013-007.pdf> for guidance on exclusions. Gross excluded charges are the gross charges for outpatient hospital services before deductions for bad debts, charity care, and payor discounts.

**LINE 18**

Enter the sum of Lines 1 through 17 on Line 18 and report that amount on Line 19.

**STEP 2: CALCULATE NET EXCLUDED CHARGES - OUTPATIENT HOSPITAL SERVICES**

**LINE 19**

Enter Gross Excluded Revenue from Line 18.

**LINE 20**

Enter Net Revenue Percent from Line 26.

**LINE 21**

Calculate the net excluded charges for outpatient hospital services by multiplying Line 19 by Line 20. Report this amount on Form DP-153, Line 2.

**STEP 3: CALCULATE NET REVENUE PERCENT**

**LINE 22**

Enter Net Patient Revenues from Form CMS-2552-10, Worksheet G-3, Line 3. If Net Patient Revenues are not being reported from Form CMS-2552-10, Worksheet G-3, Line 3, enter source in provided columns.



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**INSTRUCTIONS - continued**

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**LINE 23**

Enter all Bad Debts of the hospital and its respective Form CMS-2552-10 Worksheet, Column, and Row reference if applicable.

**LINE 24**

Enter Net Patient Revenues less Bad Debts by subtracting Line 23 from Line 22.

**LINE 25**

Enter Total Patient Revenues from Form CMS-2552-10, Worksheet G-3, Line 1. If Total Patient Revenues are not being reported from Form CMS-2552-10, Worksheet G-3, Line 1, enter source in provided columns.

**LINE 26**

Calculate the Net Revenue Percent by dividing Line 24 by Line 25. Report this amount on Line 20.