

# Ohio | Department of Medicaid

John R. Kasich, Governor  
John B. McCarthy, Director

To: Nursing Facility Providers

From: Terry Moore, Chief, Rate-Setting Section

Date: February 26, 2016

Re: 2014 Amended Cost Reports for Tax Costs

There has been some concern that certain nursing facility providers may have under or overstated real estate tax and Commercial Activity Tax (CAT) costs on their 2014 Medicaid cost reports. The Department realizes the need for the tax cost center to be accurate for the purposes of Medicaid rate rebasing calculation.

In order to accommodate providers that wish to submit an amended cost report for 2014 for rebasing purposes and for the Department to timely meet the rate setting requirements; the Department will allow submission of 2014 amended cost reports for tax costs that meet the following criteria:

- **Postmarked on or before May 20, 2016.** 2014 amended cost reports that are postmarked after May 20, 2016 will **not** be used in the rebasing calculation.
- Tax costs on Schedule B-1 **must** be accompanied by all documentation including tax assessments of the amounts reported for real estate and CAT taxes.
- Amended cost reports that are received timely but are incomplete or inaccurate will **not** be used in the rebasing calculation.

Please feel free to contact us at 614-752-4389 with questions in regard to this memo or any other questions related to Nursing Facilities cost reports.