

REV - Tax Offset Procedures

Purpose:

The Department of Administrative Services (DAS) provides income deduction amounts to the Iowa Medicaid Enterprise for debts owed to the State of Iowa by Medicaid providers. The Revenue Collections Unit creates liens in the Medicaid Management Information Systems (MMIS) Provider Subsystem, which automatically deducts outstanding debts owed by the provider from their check and pays out to the State of Iowa.

Identification of Roles:

DAS - submits an electronic file to the Core Unit. DAS is also responsible for advising providers of the reason a lien was placed.

IME CORE: Uploads the electronic file to OnBase.**Revenue Collections** - Revenue Collections is responsible for the data entry of lien information appearing in MMIS.

IME Provider Services- is responsible for providing Remittance Advice information to the providers.

Performance Standards:

Review monthly and process all requests for offsets within one (1) business day after receipt of request. Validation is done within 1 business day after adjudication cycle.

Path of Business Procedure:

Each month, the Tax Offset Analyst reviews the “Delinquent Providers Report” and creates liens in the appropriate Provider Screen in the MMIS System in accordance with the report.

- Step 1. DAS Sends an electronic file to IME CORE that contains debts owed to the state of Iowa by Medicaid providers.
- Step 2. IME Core uploads the report from DAS to the OnBase system.
- Step 3. The most current report is retrieved and printed out of OnBase Computer Output to Laser Disk (COLD) Reports. Report IAMP5400-R001 is reviewed by a Revenue Collections representative who verifies the run date at the top right corner. Revenue Collections will process the DAS offset program file within 1 business day of receipt and validate the processing of liens within 1 business day after each payment cycle.
- Step 4. Revenue Collections representatives performs an analysis on providers subject to liens.
- Step 5. Agency Numbers under review are 500 or 309. The representative reviews **liability amounts of \$50.00 or higher**, as these are subject to liens.
- Step 6. Providers with Agency Numbers of 625 or 704 are crossed of the report, these are not reviewed.

- Step 7. Providers subject to liens appearing on the report with a status of “Terminated”, “Medicaid Authority” or “License Expired” are also not reviewed.
- Step 8. If more than one provider number appears under a Dept. of Revenue Number, a hospital provider number is always used before another type of provider number.
- Step 9. If there is lien information already on the MMIS Provider File and the lien check amount matches the liability amount on the report, the representative will write “same” and current date’ then record the lien date from the MMIS Provider File next to the liability amount on the report. On the report, also write “NA” to indicate no action was taken and initial.
- Step 10. If there is lien information already on the MMIS Provider File and the lien check amount does not match the liability amount from the report, check the lien date in MMIS. If the lien date **is within 2 months** of the current date, calculate the difference between the liability amount on the report and the lien check amount currently on the MMIS Provider File. Write this as a “+” or “-” value next to the liability amount on the report. If it **is past 2 months**, enter the new date and lien amount from the report into the MMIS Provider File. Write “fresh lien” on report; then date and initial remark.
- Step 11. The Revenue Collections representative will then go through the report to create liens in MMIS on those providers that meet the criteria for Tax Offset.
- Step 12. To create a lien:
- A. Open MMIS and select Application No. 9 Provider Subsystem and hit Enter.
 - B. Enter Action Code “C” and National Practitioner Identifier (NPI) or Medicaid Number and hit Enter.
 - C. Hit F3 and populate the following fields:
 1. Lien Holder Provider Number = (0700104)
 2. Lien Date
 3. Lien Reason Number = (23)
 4. Lien Check Amount
- Step 13. Write “set Lien info” next to liability amount on report for the newly created Lien.
- Step 14. The following business day after the adjudication cycle, Revenue Collections verifies that the tax lien information loaded from previous day appears in the MMIS System.
- Step 15. Revenue Collections will also receive notifications via email from DAS personnel to add, release or suspend a lien. Revenue Collections will process the DAS offset program file within 1 business day of receipt and validate the processing of liens within 1 business day after each payment cycle.
- Step 16. When a request for release is received, the following steps are taken:
- A. Open MMIS and select menu choice #9-Provider Subsystem-hit enter.
 - B. Enter Action Code “C” and NPI or Medicaid Legacy number and hit enter.
 - C. Hit F3.
 - D. Remove all lien information except for Lien Amount Paid.

E. Reply back to the requestor and confirm the lien has been released.

Step 17. Suspended liens are re-instated after the period of suspension has passed and liability amount appears on the Bad Guys Report. To re-instate a lien, the information is re-entered as if it was a new lien, with the original information, such as date, reason and amount.

Step 18. A designated Revenue Collections Representative will review the Delinquent Providers Report and DAS notifications on a monthly basis. An audit of 3% of liens placed or suspended in the MMIS Provider Screens will be performed for that month.

Forms/Reports:

Delinquent Providers Report (IAMP5400-R001)

Delinquent Providers Report

RFP References: N/A

Interfaces: N/A

Attachments:

IOWA DEPARTMENT OF HUMAN SERVICES MEDICAID MANAGEMENT INFORMATION SYSTEM DELINQUENT PROVIDERS REPORT					
IAMP5400-R001 AS OF 10/23/07					
DEPT OF REVENUE NUM: 020531433 PRIORITY: 888 AGENCY NUM: 625 AGENCY UNIT CODE: 413 LIABILITY AMT: 84,132 NAME: CITY PRIDE INC DEPT OF REVENUE MESSAGE:					
MEDICAID PROVIDER(S)					
NPI	PROVIDER NUMBER	NAME	STATUS	DATE	STATUS
	0011189	CITY PRIDE INC.		08/16/2004	MEDICAID AUTHORITY
DEPT OF REVENUE NUM: 030448378 PRIORITY: 888 AGENCY NUM: 309 AGENCY UNIT CODE: 110 LIABILITY AMT: 526 NAME: LOESS HILLS CARDIOLOGY PC DEPT OF REVENUE MESSAGE:					
MEDICAID PROVIDER(S)					
NPI	PROVIDER NUMBER	NAME	STATUS	DATE	STATUS
	0276030	AYOUB, JOSEPH T MD		10/16/2004	TERMINATED AWAIT REENROLL PKG
	0298448	LOESS HILLS CARDIOLOGY PC		10/16/2004	TERMINATED AWAIT REENROLL PKG
	3145532	ARMBRUSTER, ROBERT W MD		10/16/2004	TERMINATED AWAIT REENROLL PKG
DEPT OF REVENUE NUM: 200068021 PRIORITY: 10 AGENCY NUM: 500 AGENCY UNIT CODE: 205 LIABILITY AMT: 1,720 NAME: HEARTLAND EMS INC DEPT OF REVENUE MESSAGE:					
MEDICAID PROVIDER(S)					
NPI	PROVIDER NUMBER	NAME	STATUS	DATE	STATUS
	1205885712	HEARTLAND EMS INC		09/10/2003	ACTIVE
	0490375	HEARTLAND EMS INC		07/01/2006	ACTIVE
IAMP5400-R001 AS OF 10/23/07					