



Forvis Mazars  
**Medicare Provider Enrollment Basics & Updates on Off-Cycle Revalidations**

November 17, 2025

# Agenda

1. Provider Enrollment Basics Process
2. SNF-Specific Requirements for Off-Cycle Revalidations
3. Additional Disclosable Parties – Definitions
4. Possible Future Actions



# U.S. Presence

Top 10

U.S. Public  
Accounting Firm\*

\$2.2bn

Revenue  
(FY2024)

76

Markets

29

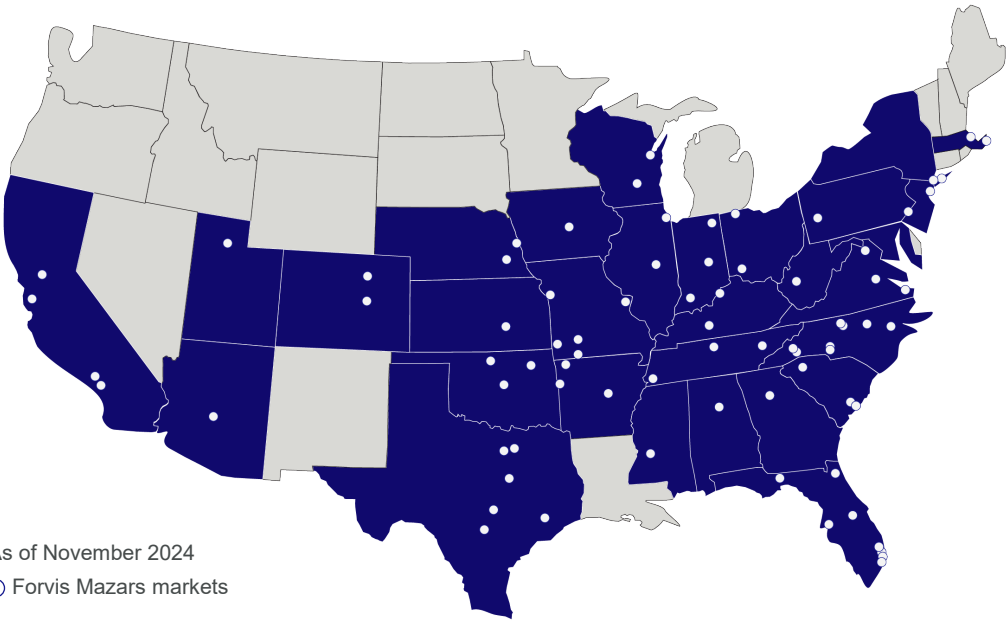
States

600+

Partners &  
Principals

7,000+

Employees



**Alabama**  
Birmingham

**Arizona**  
Phoenix

**Arkansas**  
Fort Smith  
Little Rock  
Rogers

**California**  
Irvine  
Los Angeles  
Sacramento  
San Jose

**Colorado**  
Colorado Springs  
Denver

**Florida**  
Boca Raton  
Fort Lauderdale  
Jacksonville  
Miami  
Orlando  
Tallahassee  
Tampa Bay  
West Palm Beach

**Georgia**  
Atlanta

**Illinois**  
Chicago  
Decatur

**Indiana**  
Evansville  
Fort Wayne  
Indianapolis

**Iowa**  
Des Moines

**Kansas**  
Wichita

**Kentucky**  
Bowling Green  
Louisville

**Massachusetts**  
Boston Brewster  
Boston-Chestnut Hill

**Mississippi**  
Jackson

**Missouri**  
Branson  
Joplin  
Kansas City  
Springfield  
St. Louis

**Nebraska**  
Lincoln  
Omaha

**New Jersey**  
Iselin

**New York**  
Long Island  
New York City

**North Carolina**  
Asheville  
Charlotte SouthPark  
Charlotte Uptown  
Greensboro  
Greenville  
Hendersonville  
Raleigh  
Winston-Salem

**Ohio**  
Cincinnati  
Toledo

**Oklahoma**  
Enid  
Oklahoma City  
Tulsa

**Pennsylvania**  
Fort Washington  
Pittsburgh

**South Carolina**  
Charleston  
Greenville  
Summerville

**Tennessee**  
Knoxville  
Memphis  
Nashville

**Texas**  
Austin  
Dallas  
Fort Worth  
Houston  
San Antonio  
Waco

**Utah**  
Salt Lake City

**Virginia**  
Norfolk  
Richmond  
Tysons

**West Virginia**  
Charleston

**Wisconsin**  
Appleton  
Madison

\* Source: Inside Public Accounting, based on most recent rankings  
FY2024 combined revenues: FORVIS & Mazars USA  
© 2024 Forvis Mazars, LLP. All rights reserved.

# Forvis Mazars' Healthcare Practice

## Achieving Health

#1  
Largest tax preparer for healthcare organizations\*

#1  
Largest cost report preparers for healthcare organizations\*

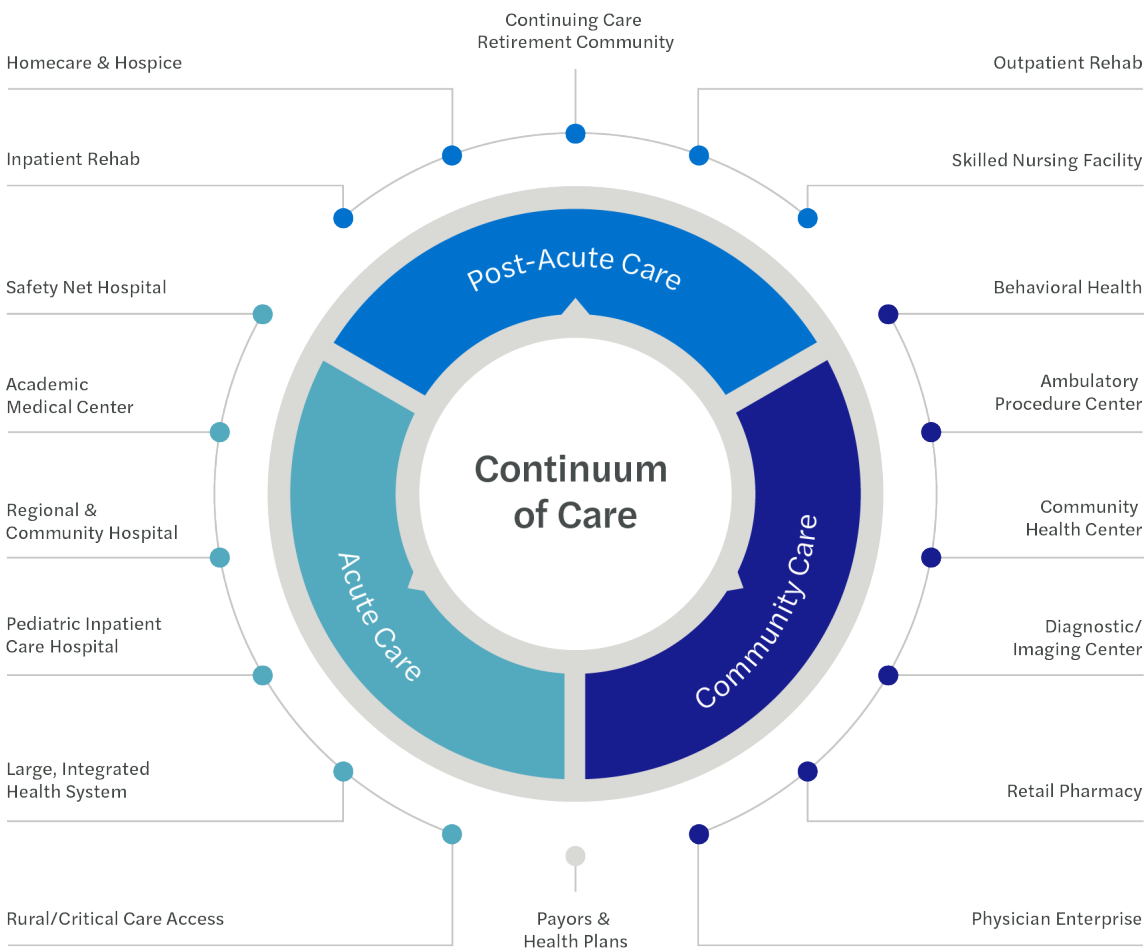
#2  
Second largest provider of Single Audits for nonprofit organizations\*

#6  
Sixth largest healthcare consulting firm\*

88  
Net Promoter Score from healthcare clients\*

5,950+  
Healthcare organizations served across the U.S.

Forvis Mazars helps healthcare organizations across the entire **continuum of care** in pursuit of **Achieving Health** for their enterprises and those they serve. We provide holistic and tailored **assurance, tax, and consulting** services designed to help you develop and hone the **core capabilities** necessary to navigate the dynamic healthcare landscape and drive **value, quality, and results**.



Sources: UCX survey NPS score; Modern Healthcare's Largest Management Consulting Firms ranking; Health Financial Systems (HFS); and Cause IQ based on Form 990s for non-profit healthcare providers



# Provider Enrollment Basics



# Provider Enrollment Basics

## Forms & Processes

- **CMS 855** – Depending on the type of provider, there are multiple versions:
  - **CMS 855 A** – Institutional Providers such as Skilled Nursing Facilities, Hospitals (both acute and Critical Access), Rural Health Clinics, Home Health Agencies, Hospice, and many others
  - **CMS 855 B** – Clinics/Group Practices, Hospital Departments, Ambulatory Surgical Centers, Ambulance Service Providers, PT/OT Therapy groups in private practice, Pharmacies, and others
  - **CMS 855 I** – Physicians and Non-Physician Practitioners (Physician Assistant, Nurse Practitioners, etc.)
  - **CMS 855 O** – Only used to Order/Certify by Physicians and other Eligible Professionals (PA, NP, Clinical Social Worker, etc.)
  - **CMS 855 S** – DMEPOS Providers
  - **CMS 20134** – Medicare Diabetes Prevention Suppliers
- Other forms that are routinely submitted with the 855 are the **CMS 588** (Electronic Funds Transfer Authorization) and **CMS 460**, which is the Medicare Participating Physician or Supplier Agreement (accepts assignment of Part B payments as payment in full)

# Provider Enrollment Basics

## Forms & Processes

- Enrollment applications can be done either manually (Form fill or paper), or through the Provider Enrollment Chain Ownership System (PECOS)
- Applications are submitted to the applicable Medicare Administrative Contractor (MAC) that has oversight of the enrolling provider's geographic location\* (Some exceptions to this)
- Already enrolled providers must complete applications for the following events:
  - Change of Ownership
  - Revalidation (currently SNFs are in off-cycle, but MACs typically revalidation ALL Medicare providers every five years on average)
  - Change of Information
  - Reactivation/Voluntary Termination
  - Acquisition/Merger or Consolidation of providers

# Provider Enrollment Basics

## Processes

- Supporting documentation will be required based on the type of transaction being submitted:
  - Examples are licenses, operations transfer agreements, copies of voided checks, management or lease agreements, etc.
- Applications are submitted to the MAC, but other agencies involved include:
  - State Medicaid Agency (if dually-certified)
  - State Health Department License Department
  - State Health Department Survey Agency
  - CMS Regional Office
- Timelines for processing vary greatly depending on type of transaction
- Other steps beyond MAC approval include coordination between the Regional Office and MAC, Electronic Data Interchange (EDI), etc.

# SNF-Specific Requirements for Off-Cycle Revalidations



# SNF-Specific Requirements for Off-Cycle Revalidations

## History of the SNF attachment and its updates

- **November 17, 2023:** CMS issued a final rule expanding ownership and management disclosure requirements for SNFs but did not require compliance until an updated form was available.
- **October 1, 2024:** The revised Form CMS-855A, which includes the new SNF attachment, became effective.
  - Initially intended for all SNFs to submit within 90 days from receipt of letter from the Medicare Administrative Contractors (MACs), which were issued in October, November, and December.
- **November 2024:** CMS issued the first sub-regulatory guidance to clarify the new disclosure requirements. Subsequent updates to this guidance have occurred on a rolling basis.
- **December 12, 2024:** An update to the guidance was released that specified details for pending revalidations and changes of information.
  - Deadline moved to May 1, 2025.
- **April 9, 2025:** CMS updated the guidance to clarify the definition of an “Additional Disclosable Party” (ADP).
- **April 17, 2025:** The deadline for submitting the SNF attachment was extended from May 1, 2025, to August 1, 2025.
- **August 4, 2025:** CMS updated the guidance to reflect another extension to January 1, 2026.

# SNF Off-Cycle Medicare Revalidations

## What is required?



**All SNF Providers** must complete an off-cycle Medicare revalidation by January 1, 2026.

- Letters were sent out to SNF Providers by the MACs in late 2024.

# SNF Off-Cycle Medicare Revalidations

What is required?

Days to January 1<sup>st</sup>:

**44**



# SNF Off-Cycle Medicare Revalidations

## “Off-Cycle” Revalidation vs. the Regular Revalidation Cycle

### Off-Cycle Revalidations

- A one-time revalidation that does not impact your regular 3-year or 5-year Medicare revalidation cycle

### Revalidation of the Medicare enrollment record every 3 or 5 years

- SNFs are required to revalidate their Medicare enrollment every 3–5 years as determined by CMS
- Providers can utilize the CMS Medicare Revalidation List tool to look up their next Medicare revalidation date (Link: [Medicare Revalidation List | CMS Data](#))
  - Data is refreshed every two months
  - A due date of “TBD” means that CMS has not set the due date yet
  - This tool is not being utilized for off-cycle revalidation due dates

# SNF Off-Cycle Medicare Revalidations

## SNF Revalidation Basics

### Tips to Avoid Delays in Your Enrollment:

- Make sure you are using the correct version of the CMS-855A form
- Complete all required sections
- Ensure that the Legal Business Name on the application matches the IRS tax documents
- Ensure all supporting documents are included with your submission
- Pay the required application fee prior to submitting the application to the MAC



# SNF Off-Cycle Medicare Revalidations

## Previously Required Data

Sections 1–17 of the CMS-855A form largely unchanged

Section:	Description:	What is reported in this section:
Section 1	Basic Information	Reason for completing the application
Section 2	Business Identifying Information	Legal business name, TIN, business structure
Section 4	Practice Location Information	Address and other identifiers, records storage
Sections 5 & 6	Ownership Information	<u>SNFs no longer required to complete these sections</u>
Section 8	Billing Agency Information	For applicants who use a billing agency/agent
Sections 10 & 12	OTP & HHA Information	For Opioid Treatment Programs and HHAs only
Section 15	Certification Statement	Authorized official information and signature
Section 17	Supporting Documentation	Checklist of all required supporting documents

# SNF Off-Cycle Medicare Revalidations

## Previously Required Data

Section 5 & 6 Not Applicable for SNFs → Replaced by the SNF Attachment 1

---

### SECTION 5: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (ORGANIZATIONS)

---

Only organizations should be reported in this section. Individuals should be reported in Section 6.

- ☒ Check here if you are a Skilled Nursing Facility and skip this section. All organizational ownership interest and managing control information must be reported in Attachment 1.

---

### SECTION 6: OWNERSHIP INTEREST AND/OR MANAGING CONTROL INFORMATION (INDIVIDUALS)

---

This section is to be completed with information about any individual who has direct or indirect ownership of, a partnership interest in, and/or managing control of the provider identified in Section 2B1 of this application. If there is more than one individual, copy and complete this section for each. *Note that the provider must have at least one managing employee.*

Only individuals should be reported in this section. Organizations should be reported in Section 5.

- ☒ Check here if you are a Skilled Nursing Facility and skip this section. All individual ownership interest and managing control information must be reported in Attachment 1.

# SNF Off-Cycle Medicare Revalidations

## Previously Required Data

Section 5 & 6 Not Applicable for SNFs → Replaced by the SNF Attachment 1

ATTACHMENT 1: SKILLED NURSING FACILITY DISCLOSURES (Continued)

A. ORGANIZATION IDENTIFICATION INFORMATION

Check this box if you have no organizations with ownership or managing control to report.

☐ Not Applicable

To change, add, or remove information about the organization, check the applicable box, enter the effective date, and complete the appropriate fields.

☐ Change

☐ Add

☐ Remove

Effective date (mm/dd/yyyy):

Legal Business Name as reported to the Internal Revenue Service (IRS)

"Doing business as" name (if different than Legal Business Name)

Address line 1 (street name and number)

Address line 2 (suite, room, etc.)

City/town

State

ZIP Code + 4

Telephone number

Fax number (if applicable)

E-mail address (if applicable)

National Provider Identifier (NPI)

Tax Identification Number (TIN)

Medicare Identification Number for this location – PTAN (if issued)

# SNF Off-Cycle Medicare Revalidations

## Previously Required Data

Section 5 & 6 Not Applicable for SNFs → Replaced by the SNF Attachment 1

ATTACHMENT 1: SKILLED NURSING FACILITY DISCLOSURES (Continued)

A. INDIVIDUAL IDENTIFYING INFORMATION

Check this box if you have no individuals with ownership or managing control to report.

☐ Not applicable

To change, add, or remove information about the individual, check the applicable box, enter the effective date, and complete the appropriate fields.

☐ Change

☐ Add

☐ Remove

Effective date (mm/dd/yyyy):

First name	Middle initial	Last name	Jr., Sr., etc.
Title			
Social Security Number (SSN) or Individual Tax Identification Number (ITIN)		Date of birth (mm/dd/yyyy)	
Telephone number	Fax number (if applicable)	E-mail address (if applicable)	

# SNF Off-Cycle Medicare Revalidations

## Previously Required Data

### Reporting of all “managing employees” of the SNF

This requirement has not changed. The SNF is still required to report all managing employees.

**CMS definition of “managing employee”:** An individual (including a general manager, business manager, administrator, director, or consultant) who directly or indirectly manages, advises, or supervises any element of the practices, finances, or operations of the SNF.

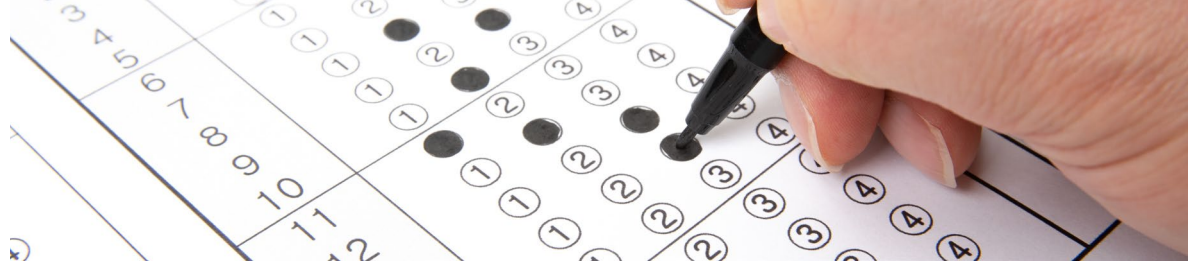
- Note that “indirect” situations typically involve a person or entity managing, advising, or supervising the SNF through another party, *e.g.*, a president who has little day-to-day involvement with the SNF but manages the facility via its employees.

# Additional Disclosable Parties Definitions



# SNF Off-Cycle Medicare Revalidations

## New Information Required



### Ownership Disclosures Broadened

- Property ownership is now required to be disclosed
- Landlords/property companies will need to provide their information to the SNF



LLC-type SNFs now required to report all owners, regardless of their ownership percentage

- Used to be those with 5% or greater ownership only

# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

CMS definition: (1) **Additional Disclosable Party**: Any person or entity who:

- Exercises operational, financial, or managerial control over the SNF or a part thereof, or provides policies or procedures for any of the SNF's operations, or provides financial or cash management services to the SNF;
- Leases or subleases real property to the SNF, or owns a whole or part interest equal to or exceeding 5 percent of the total value of such real property; or
- Provides management or administrative services, management or clinical consulting services, or accounting or financial services to the facility.

# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

Categories of potentially disclosable parties:	Examples:
Accounting services	Auditors, tax professionals, and cost report preparers
Administrative services	Compliance/oversight, HR, public relations
Cash management services	Parties that give guidance on cash flow or other financial matters
Clinical consulting services	Assessing or advising on how to improve or modify any aspect of the SNF's provision of care
Financial control	Monitoring or managing the SNF's finances, authority to approve expenditures of the SNF, banks that have given the SNF a line of credit

# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

Categories of potentially disclosable parties:	Examples:
Financial services	Investment banking, investment management, asset management, financial advice, accounting, financial audits
Managerial control	Parties who oversee and are responsible for any aspect of the SNF’s operations. Should be some broader oversight and decision-making authority involved
Management services	Services provided under the definition of managerial control
Operational control	Parties who oversee and are responsible for any aspect of the SNF’s daily activities or transactions. Should be some broader oversight and decision-making authority involved

# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

Categories of potentially disclosable parties:	Examples:
Provides policies & procedures to the SNF	Parties responsible for developing or furnishing guidelines regarding the execution of any aspect of the SNF’s operations
Any “part” of the SNF	Includes any physical or operational portion of the facility, <i>i.e.</i> , a separate wing of the facility
Legal services (rarely)	Legal services typically do not qualify; however, if a lawyer provides services or exercises control that is not legal in nature but otherwise falls within one of the categories above, they should be disclosed, <i>e.g.</i> , an attorney furnishes administrative services that are outside of his/her legal practice and unrelated to any attorney-client relationship

# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

Type of Organization	Are they an “ADP”?
Nurse Staffing Companies	✓
Therapy/Rehabilitation Companies	✓
MDS Coordinators	✓
Parties that furnish dietary, housekeeping, laundry, shredding, trash or waste collection, or similar services to the SNF	✗
Pharmacy, lab, x-ray, and dialysis suppliers	✗
Ambulance companies, wound care specialists, optometrists, podiatrists, and hospice companies	✗
EHR vendors, billing companies, and payroll vendors	✗
Companies that manage the SNF’s employees’ investments or retirement plans	✗

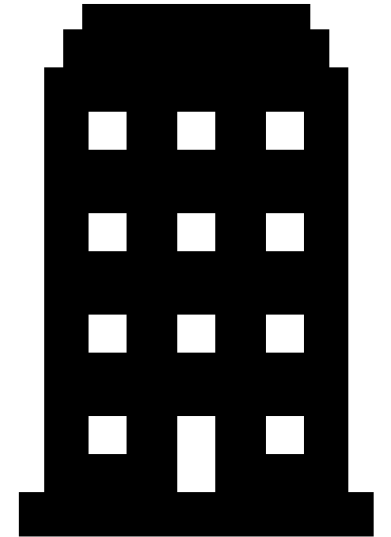
# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

## For Organizations:

- ☐ Business Identifying Information
- ☐ Type of Organization – *i.e.*, Proprietary, Nonprofit
- ☐ Business structure – *i.e.*, Corporation, LLC, Partnership
- ☐ Does the ADP have any ownership or controlling interest in the SNF?
- ☐ Does the ADP own or lease property to the SNF?
- ☐ What services does the ADP furnish to the SNF?
- ☐ Does the ADP have ownership or controlling interest in any other ADPs of the SNF?



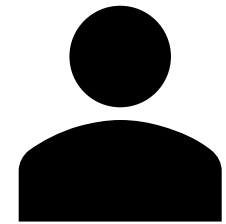
# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

#### For Individuals:

- ☐ Individual Identifying Information
- ☐ Does the ADP have any ownership or controlling interest in the SNF?
- ☐ Is the ADP an officer, director, or board member of the SNF?
- ☐ Does the ADP own or lease property to the SNF?
- ☐ What services does the ADP furnish to the SNF?
- ☐ Does the ADP have ownership or controlling interest, or serve as an officer, director, or board member, in any other ADPs of the SNF?



# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Additional Disclosable Parties

The SNF is required to report the **social security numbers, dates of birth, and tax identification numbers** of only the following parties on Attachment 1:

- ✓ 5 percent or greater direct or indirect owners of the SNF
- ✓ General or limited partners of the SNF (regardless of percentage)
- ✓ All managing employees of the SNF
- ✓ Corporate officers
- ✓ Corporate directors
- ✓ Persons with a 5 percent or greater mortgage or security interest in the SNF

# SNF Off-Cycle Medicare Revalidations

## New Information Required

For each ADP organization, the SNF must also report the following persons/entities:

Organizational Structure of the ADP:	Reportable Persons Within the ADP Organization:
If the ADP is a Corporation	<ul style="list-style-type: none"><li>• The officers and directors of the ADP; or</li><li>• Any person or entity with a 5 percent or greater direct or indirect ownership interest in the ADP</li></ul>
If the ADP is an LLC	<ul style="list-style-type: none"><li>• Any person or entity that manages the LLC; or</li><li>• Any person or entity that has a direct or indirect ownership interest in the LLC, regardless of the percentage</li></ul>
If the ADP is a General Partnership	<ul style="list-style-type: none"><li>• All persons and entities with a partnership/ownership interest in the ADP, regardless of the percentage</li></ul>
If the ADP is a Limited Partnership	<ul style="list-style-type: none"><li>• All persons and entities with a general partnership/ownership interest the ADP, regardless of the percentage</li><li>• All persons and entities with a limited partnership interest in the ADP of at least 10 percent</li></ul>
If the ADP is a Trust	<ul style="list-style-type: none"><li>• The trustees of the trust</li></ul>

# SNF Off-Cycle Medicare Revalidations

## New Information Required

### Organizational Charts – New Required Attachments

1. Chart identifying and explaining the relationship between each Organization listed in the SNF Attachment 1 to the SNF and to each other
2. Chart identifying the organizational structure of all the SNF's owners (Organizations and Individuals)
3. Chart outlining the organizational structures of each ADP of the SNF



# SNF Off-Cycle Medicare Revalidations Deadlines

## Providers Must Make a Good Faith Effort to Meet All Deadlines

- Information is due January 1, 2026 for all SNF Providers
- Providers have 30 days to respond to any follow up requests from the MAC
- Provider payments will not be shut off if meeting these deadlines



# SNF Off-Cycle Medicare Revalidations

## How to Succeed With the SNF Revalidation

### SNFs Should Develop a Plan

1. Make sure someone in your organization is up-to-speed on the requirements and deadlines.
2. Make a list of all your ADPs. Consider consulting legal counsel and/or your professional advisor if you are unsure if someone qualifies as an ADP.
3. Develop a process for requesting information from all your disclosable parties and tracking receipt of that information.
  - Establish a due date that you need information back so you can meet your deadline.
4. Gather required information: CMS expects “the maximum feasible efforts to secure the required data.”

# SNF Off-Cycle Medicare Revalidations

## Other Miscellaneous

### Reporting Changes of Information Within 30–90 days

The SNF must report the following changes described in the SNF Attachment within 30 days of the change:

- 5 percent or greater direct or indirect owners of the SNF
- General or limited partners of the SNF (regardless of the percentage)
- Managing organizations or employees of the SNF (as the term “managing employee” is defined in 42 CFR § 424.502). This includes Question 16 of the Individuals section regarding medical directors and administrators
- Corporate officers of the SNF
- Corporate directors of the SNF
- Persons with a 5 percent or greater mortgage or security interest in the SNF

All other changes to data on the SNF Attachment must be reported within 90 days of the change.

# SNF Off-Cycle Medicare Revalidations

## Other Miscellaneous

### Pending or Upcoming Changes of Ownership (CHOWs)

1. The CHOW CMS-855A Application is Pending as of October 1:
  - a) The SNF will be requested to submit the Attachment 1 information. This should be submitted by the CHOW “Buyer.”
2. The CHOW is expected to occur, but the CHOW CMS-855A Application will not be submitted before January 1:
  - a) The CHOW “Seller” should submit the revalidation with the SNF’s current owners/managers/ADPs, since it’s possible the CHOW will not happen.
  - b) If the CHOW does occur later, the CHOW “Buyer” will complete the full CMS-855A application, including the new SNF Attachment 1 information.

In both cases, if the CHOW “Buyer” submits a CHOW application (including the SNF Attachment 1) before January 1, it need not complete the revalidation application. The SNF will be removed from the revalidation queue/cycle, and the MAC will notify the SNF thereof.

# Possible Future Actions



# Medicare Provider Enrollment Basics & Updates on Off-Cycle Revalidations

## Possible Future Actions & Key Questions

?

What If I Don't Submit My Revalidation?

?

What If Something Has Changed Since I Submitted?

?

What If the MAC Kicks It Back?

?

What Can SNFs Do to Mitigate Risk?

?

Who Can I Call for Help?

# Questions?



Senior Living & Long-Term Care  
Scan the QR Code



Coffee With Clinicians



Beyond Billing

# Contact

## Forvis Mazars

### **Bob Lane, MA, CNHA, FACHCA**

Director-LTC Operations & Provider Enrollment

P. 405.415.3927

[bob.lane@us.forvismazars.com](mailto:bob.lane@us.forvismazars.com)

### **Alex Craig, CPA**

Senior Manager

P: 317.383.4041

[alex.craig@us.forvismazars.com](mailto:alex.craig@us.forvismazars.com)

### **Anna Rizzo, CPA**

Managing Director, Senior Living/Long Term Care

P. 646.253.5117

[anna.rizzo@us.forvismazars.com](mailto:anna.rizzo@us.forvismazars.com)

The information set forth in this presentation contains the analysis and conclusions of the author(s) based upon his/her/their research and analysis of industry information and legal authorities. Such analysis and conclusions should not be deemed opinions or conclusions by Forvis Mazars or the author(s) as to any individual situation as situations are fact-specific. The reader should perform their own analysis and form their own conclusions regarding any specific situation. Further, the author(s)' conclusions may be revised without notice with or without changes in industry information and legal authorities.

© 2025 Forvis Mazars, LLP. All rights reserved.