



State of Wisconsin • DEPARTMENT OF REVENUE

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ATTN AMBULATORY SURGERY CTR ADMIN

«Name»

«Street_1»

«City» «State» «Zip»

Wisconsin Tax Number: «WTN»

Ambulatory Surgical Center Assessment (ASCA) – January 2010 Update

In July 2009, I wrote to inform you of an assessment on the gross patient revenues of ambulatory surgical centers (ASCs) in Wisconsin. The assessment allows the state to claim additional federal financial participation in the Medical Assistance program and will result in higher Medical Assistance reimbursement to Wisconsin ASCs over fiscal years 2009-2010 and 2010-2011.

The Wisconsin Department of Revenue (DOR) is authorized by law to require ASCs to provide data needed for DOR to determine and collect the assessment. DOR is also authorized to promulgate emergency rules relating to the administration of the assessment. You can find a copy of the proposed emergency rule on the ASC assessment information page on the DOR web site at: <http://www.revenue.wi.gov/html/asca.html>.

Since my last letter, DOR has been preparing for implementation of the assessment by meeting regularly with ASC representatives and staff from the Department of Health Services responsible for administering the Medical Assistance program. The purpose of this letter is to notify you of our plans for the administration and imposition of the ASCA, and inform you of some important filing and payment due dates. The Department will be using *My Tax Account*, our electronic business tax filing system, to implement the ASC assessment. More information about how to electronically file your ASC assessment using *My Tax Account*, including how-to videos, is available on the DOR web site at: http://www.revenue.wi.gov/faqs/my_tax_account/quick_start.html.

On an annual basis, beginning with the period July 1, 2009 through December 31, 2009, ASCs will be required to submit the amount of gross patient revenue, the amount of total patient charges, bad debt expense, charity care, payer discounts, and payer refunds that occurred during the reporting period. Gross patient revenue is defined as "...the gross amount received on a cash basis by the ambulatory surgical center from all patient services." Instructions for filing the survey, including definitions of survey terms, can be found on the DOR web site at: <http://www.revenue.wi.gov/faqs/ise/asca.html>.

Surveys can be filed on *My Tax Account* beginning February 15, 2010. Surveys are due on March 15, 2010. A \$500 per day penalty will be assessed for surveys submitted after March 15, 2010. Beginning April 1, 2010, DOR will calculate an assessment for each ASC based on the amount of gross patient revenue reported on the annual survey. Therefore, no survey data filed after April 1, 2010, will be used by DOR in calculating ASC assessments. This means that ASCs should be particularly careful in verifying that survey data is accurate at the time they file the survey. **Amended surveys will not be accepted after April 1, 2010.** If no survey is filed by April 1, 2010, DOR will calculate estimated assessments using information previously provided by ASCs regarding their calendar year 2008 revenues, or any other information in DOR's possession. After assessments have been calculated, notice of the amount of the ASCA will be posted on each ASC's account on *My Tax Account* and payment will be due on June 1, 2010.

2010 IMPORTANT DATES:

02/15/10 – ASCs may begin filing the annual survey for the period covering July 1, 2009 through December 31, 2009. Survey Information must be filed electronically on *My Tax Account*

03/15/10 – ASC survey due date

04/01/10 – Last day to file ASC survey amendments

04/15/10 – Notice of assessment released on *My Tax Account*

06/01/10 – Assessment due date

At this time, the person responsible for complying with the ASCA requirements will need to obtain an individual Wisconsin Web Access Management System (WAMS) user ID and password that allows access to *My Tax Account*. If you aren't already using *My Tax Account* or need help getting your WAMS ID, we request that you contact DOR's Customer Service Bureau at (608) 261-5338 to update your ASC's registration information in *My Tax Account*. More information about DOR's electronic tax filing system and frequently asked questions are available on the DOR web site at: http://www.revenue.wi.gov/faqs/my_tax_account/general.html.

Thank you for your cooperation. If you have additional questions, please contact Revenue Tax Specialist Tom Ourada at (608) 266-8875, or by e-mail at Thomas.Ourada@Revenue.wi.gov.

Sincerely,



Diane L. Hardt,
Administrator
Income Sales & Excise Tax Division
Wisconsin Department of Revenue