

# Important Changes to SNF Disclosure Requirements for Medicare Certification, New 855A SNF Attachment Form, and Off-Cycle Revalidations

Insights

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## *New CMS-855A SNF Attachment and Disclosure Requirements*

Effective October 1, 2024, CMS updated its [CMS-855A](#) form to include a SNF Attachment to effectuate changes finalized on November 17, 2023, and effective January 16, 2024. 88 Fed. Reg. 80141 (Nov. 17, 2023). Those changes implement parts of section 1124(c) of the Social Security Act, which require skilled nursing facilities (“SNFs”) to disclose detailed information about their ownership and management. *In the coming months, all SNFs will be receiving notices to submit revalidation applications that will include new information required by this statute.* Navigating the complexity and breadth of the new requirements will be a challenge for SNF providers. [CMS’s own guidance document](#) directs SNFs to contact their legal counsel with questions regarding disclosures under these rules.

Specifically, SNFs must disclose upon initial enrollment, Changes of Ownership (“CHOW”), revalidations, and reactivations, the following information:

- Each member of the governing body of the facility, including their name, title, and period of service;
- Each person or entity who is an officer, director, member, partner, trustee, or managing employee of the facility, including the name, title, and period of service of each person or entity;
- Each person or entity who is an additional disclosable party of the facility; and
- The organizational structure of each additional disclosable party of the facility and a description of the relationship of each such additional disclosable party to the facility and to one another.

42 C.F.R. § 424.516(g). This information must be disclosed on the SNF Attachment. SNFs are no longer required to complete Sections 5 and 6 of the CMS-855A.

When reporting a change of information (separate from a revalidation application), SNFs must now use the October 1, 2024, version of the CMS-855A, including the SNF Attachment. When submitting a change of information, SNFs need only update the information that is changing; they do not need to complete the full SNF Attachment as part of their filing. Any changes to the information reported in the SNF Attachment must be

## PROFESSIONAL



**DAVID J. VERNON**  
Partner  
Washington, D.C.



**CATHERINE  
SRITHONG  
WICKER**  
Partner  
San Diego

reported as they occur. Specifically, SNFs must report the following changes described in the SNF Attachment within 30 days of the change:

- 5% 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% or greater mortgage or security interest in the SNF
- Trustee interests in the SNF
- Any types of control or services as described in Questions 10 and 11 of the Organizations section and Questions 12 and 13 of the Individuals section.
- Information on organizations and individuals that lease or sublease real property to the SNF (i.e., Question 12 of the Organizations section and Question 14 of the Individuals section).
- Ownership of total value of SNF’s real property or the property on/in which the SNF operates (i.e., Question 13 of the Organizations section and Question 15 of the Individuals section)

For a change of ownership or a change, addition, or deletion of a practice location, SNFs still must report those changes within 30 days. All other changes to data on the SNF Attachment must be reported within 90 days of the change. 42 C.F.R. § 424.516(g)(3). Failure to provide the required information can lead to provider decertification and/or termination from the Medicare program.

### **Definitions**

Definitions in the November 17, 2023, Final Rule were also added to assist SNFs in furnishing the requested data. For example, the definition of “managing employee” was expanded to 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 facility. 42 C.F.R. § 424.502. More specifically, CMS notes that the managing employee definition includes SNF administrators and SNF Medical Directors.

Importantly, for the new SNF Attachment, an “additional disclosable party” (“ADP”) of a facility was defined to include any person or entity who does any of the following:

- Exercises operational, financial, or managerial control over the facility
- Provides policies or procedures for any of the facility’s operations;
- Provides financial or cash management services to the facility;
- Leases or subleases real property to the facility;
- Owns a whole or part interest equal to or exceeding 5% of the real property’s total value; or
- Provides management, administrative, clinical consulting, or accounting/financial services to the facility.

When disclosing these ADPs, a facility must also report their organizational structure and describe the relationship between each additional disclosable party to the facility and to one another. Disclosing “organizational structure” includes identifying the following:

- For a corporation – its officers, directors, and shareholders who have an ownership interest equal to or exceeding 5%
- For a limited liability company – its members and managers including the percentage ownership interest each member and manager has
- For a general partnership – all partners
- For a limited partnership – all general partners and any limited partners who have an ownership interest equal to or exceeding 10%

- For a trust – all trustees
- For an individual – their contact information

Reporting ADPs will be a very challenging aspect of these new requirements, as CMS has explained that there is no minimum threshold of influence for required disclosure. Some ADPs may have no relation to a SNF; thus, it may be difficult to obtain their required information for disclosure. At this time, CMS has not advised what SNFs should do if an ADP declines to provide the requested disclosure information.

Nevertheless, we recommend that SNFs attempt to gather this information from ADPs and document the response from the ADP if they decline to provide it. This way, in the event CMS identifies a deficiency in reporting the required information, SNFs can point to the documentation as proof of their compliance efforts.

#### ***Off-Cycle Revalidations for All SNFs***

Although SNFs are not required to provide the new disclosure information identified under 1124(c) of the Social Security Act until they undergo an initial enrollment, CHOW, reactivation, revalidation, or change of information on those specific new disclosure information elements, CMS is requiring an off-cycle revalidation of all enrolled SNFs from October through December 2024. Accordingly, in the next three months, CMS will be sending notices to all SNFs, requiring that they submit revalidation applications, *including all the new information required under 1124(c) of the Social Security Act*. SNF providers are expected to only have 90 days to respond to these revalidation requests.

#### **RELATED CAPABILITIES**

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