

## Spring 2025 Virtual Conference

Understanding Medicare Compliance for Part B Providers

# Medical Necessity and the Advance Beneficiary Notice

6/5/2025

# Today's Presenters

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# Objective

Provide guidance to physician offices on when and how to issue a proper ABN to a Medicare beneficiary.



# Agenda

- [Medical Necessity](#)
- [Medicare Coverage Policies](#)
- [Utilizing the ABN](#)
- [Issuance of ABN](#)
- [Completing the ABN](#)
- [Delivery Options](#)
- [Item Instructions](#)
- [ABN Modifiers](#)
- [Resources](#)

# Medical Necessity

# Medical Necessity

- Medicare defines medical necessity as services that are
  - reasonable and necessary for the diagnosis or treatment of illness or injury
  - not excluded under another provision of the Medicare Program
- Remittance remark code
  - CO-50 Medical necessity denial

# Frequency Limits

- Refer to how often Medicare will reimburse for a specific item or service
- Check the limitations of coverage and/or utilization guidelines
  - Remark code CO-57



# Medicare Coverage Policies

# National Coverage Determinations

- NCDs
  - Made through an evidence-based process with opportunities for public participation
  - Will describe whether Medicare pays for specific medical items, services, treatment procedures or technologies

# Local Coverage Determinations

- LCDs are Medicare regulations formulated on the concept of a reasonable and necessary service, in the absence of an NCD
  - There may be two parts to the LCD
    - LCD
    - Medical Policy Article (when needed)

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**Medical Policies/LCDs**  
Find LCDs and related billing and coding articles

**Enrollment**  
Getting started, after you enroll, and revalidating your enrollment

**Fee Schedules**  
Code pricing search, payment systems, limits, and fee schedule lookup

**Claims and Appeals**  
Learn about claims, top errors, fees, MBI and appeals

**Overpayments**  
Repayment schedules, and post-pay adjustment

**Medicare Compliance**  
Medical Review, Prior Authorization, Fraud & Abuse, CERT, and more

FEEDBACK



# National Government Services Local Coverage Determinations

## National Government Services Local Coverage Determinations

Welcome to Medical Policies. Below you will find the LCDs, related billing & coding articles and additional medical policy topics. When entering criteria into the search box, the search results will be conducted within the LCDs and the Medical Policy Articles shown below. For additional Medical Policy Topics, refer to the bottom of the page.

[View Draft Policies](#)[View Future Effective LCDs](#)[View Future Effective Billing & Coding Articles](#)[National Coverage Determinations](#)[Local Coverage Determinations](#)[Medical Policy Articles](#)

## Local Coverage Determinations

| LCD  | LCD #  | Billing and Coding # | Response to Comments | Related CPT/HCPCS Codes           |
|--|--------|----------------------|----------------------|-----------------------------------|
| <b>Autonomic Function Testing</b><br><i>Related terms: tilt table, sudomotor</i>                                 | L36236 | A57024               | A54403               | 95921, 95922, 95923, 95924, 95943 |
| <b>B-type Natriuretic Peptide (BNP) Testing</b><br><i>Related terms: congestive heart failure, acute dyspnea</i> | L33573 | A56826               |                      | 83880                             |

# Utilizing the ABN

# What Is an ABN?

- Standardized written notice
- Given prior to services rendered when you believe Medicare may not pay for services
- Informs patient that Medicare may not pay for services
- Fee-for-Service Medicare only

# ABN

- CMS-R-131
  - Mandatory 1/1/2012
  - New expiration date (1/31/2026)
    - Renewed form mandatory as of 6/30/2023

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**You have the right to get Medicare information in an accessible format, like large print, Braille, or audio. You also have the right to file a complaint if you feel you've been discriminated against. Visit [Medicare.gov/about-us/accessibility-nondiscrimination-notice](https://www.medicare.gov/about-us/accessibility-nondiscrimination-notice).**

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Form CMS-R-131 (Exp.01/31/2026)

Form Approved OMB No. 0938-0566



# Mandatory ABN Use

- Services not reasonable and necessary
  - Experimental and investigational or considered “research only”
  - Not indicated for diagnosis and/or treatment
  - Not considered safe or effective
  - More than the number of services allowed
- Custodial Care
- Care for hospice patients not terminally ill
- Outpatient therapy services in excess of the therapy cap amounts and do not qualify for a therapy cap exception
- Preventive services usually covered but not covered in this instance because of frequency limitations

# Voluntary ABN Use

- Not required for care that is either statutorily excluded from coverage or care that fails to meet a technical benefit requirement
  - Courtesy to beneficiary in forewarning them of impending financial obligation
  - Beneficiary should not be asked to choose an option box or sign
  - MLN® Booklet: [\*Items and Services Not Covered Under Medicare\*](#)

# Voluntary ABN Use

- Statutorily excluded services may include
  - Personal comfort items
  - Routine physicals, foot care and eye care
  - Dental care
  - Cosmetic surgery
- Fails to meet a technical benefit requirement, may include
  - Ambulance service provided that is beyond the nearest appropriate facility
  - Self-administered drugs and biologicals

# Not Acceptable Use of ABN

- Services that will be denied due to NCCI/MUE
- Patients in a medical emergency or under great duress
- Component services when full payment is made through the comprehensive service
- Transfer liability when items/services would have otherwise would have been paid
- Routinely – no specific identifiable reason service will not be paid



# Acceptable Routine ABNs

- Services always denied for medical necessity
- Experimental devices
- Frequency limits

# Generic ABNs

- Not an acceptable practice
- Merely stating denial of payment is possible, or provider never knows whether Medicare will deny payment
  - Considered defective notices
  - Will not protect the notifier from liability

# Blanket ABN

- Not an acceptable practice
- Given for all claims or items or services
- Must be given on basis of a genuine judgment of Medicare payment for individual's claim

# Blank ABN

- Cannot obtain a signature on a blank ABN and then complete ABN later
  - Considered defective notices
  - Will not protect the notifier from liability



# Issuance of ABN

# Issuance of ABN

- Those who issue an ABN are notifiers
  - Physicians
  - Practitioners
  - Providers (including laboratories)
  - Suppliers

# Issuance of ABN

- Notifiers
  - Should be prepared to fully explain to their patient why services may not be paid
  - May direct an employee or a subcontractor person ultimately responsible for effective delivery

# Issuance of ABN

- Regardless of who issues ABN, billing entity is held responsible
- When multiple entities are involved in rendering care, it is not necessary to give separate ABNs

# Multiple Entities

- Either party involved in delivery of care can be a notifier when
  - There are separate “ordering” and “rendering” providers
  - One provider delivers “technical” and another delivers “professional” components
  - Entity that obtain a signature on ABN is different from entity that bills for services

# Capable Recipients

- Beneficiary or someone who has been appointed as an authorized representative
- Inability to give an ABN does not allow the notifier to shift financial liability to the beneficiary



# Authorized Representative

- Notifiers are responsible for determining who is an authorized representative for the purpose of issuing an ABN
  - An individual who may make health care and financial decisions on a beneficiary's behalf
    - Known legally appointed representatives must be issued to the existing representative

# What Is a Triggering Event?

- Triggering events may prompt you to issue an ABN
- May occur at any one of three points
  - Initiation
  - Reduction
  - Termination

# ABN Triggering Events Initiation

- Initiation
  - Beginning of a new patient encounter
  - Start of plan of care
  - Beginning of treatment
- Example of an initiation trigger
  - Beneficiary insists on having an EKG due to family history but has no diagnosis that warrants the service
    - Beneficiary is willing to pay out of pocket

# ABN Triggering Events

## Reduction of Service

- A decrease in a component of care (frequency or duration)
- Example of a reduction trigger
  - A beneficiary is receiving therapy five times a week, and would like to continue
  - However, the notifier believes the beneficiary's goals can be met with therapy three days a week
    - ABN issued prior to providing additional days of therapy

# ABN Triggering Events

## Termination of Services

- Discontinuation of certain items or services
- Example of termination of services
  - A speech language pathologist no longer considers outpatient speech therapy described in a plan of care reasonable and necessary
    - ABN would be issued prior to speech therapy resuming

# Completing the ABN



# Language Choice

- ABN Form CMS-R-131
  - Available in English and Spanish
  - Insertions must be in same language
  - Notifiers should document any types of translation assistance used in “Additional Information” section

# Preparation Requirements

- ABN Form CMS-R-131
  - Minimum of two copies – beneficiary and notifier (notifier should keep original)
  - Reproduction – photocopying or any other appropriate method
  - Length and size of page – not to exceed one page, attachment permitted
  - Visually high-contrast combination for print

# Preparation Requirements

- No reverse print (i.e., white print on dark paper) or highlighted text
- Changes limited to the notifier's software/hardware
- Customization
  - Pre-printing is permitted to promote efficiency and to ensure clarity for beneficiaries
    - Items may be crossed out or checked off
    - Blanks G-I may never be prefilled
- No other modification may be made to ABN

# Preparation Requirements Attachment Pages

- Attachments are permitted for listing additional items and services
- They should allow for clear matching of items or services in question with the reason and cost estimate information
- ABN is designed as a letter – sized form
  - If necessary, it may be expanded to a legal – sized page

# Retention Requirements

- Originals should be maintained, however in certain situations signed copy would be acceptable (i.e., fax)
- In case of multiple entities, notifier should send a copy to billing entity

# Retention Requirements

- Electronic retention is acceptable
- ABNs should be retained for five years from discharge/completion of delivery of care
  - Retention is required in all cases
    - Declined care
    - Refused to choose an option
    - Refusal to sign notice



# Periods of Effectiveness

- ABN can remain effective after valid delivery as long as no change in care, health status or Medicare coverage guidelines for the items or services in question
- A single ABN can be used for an extended/repetitive course of noncovered treatment
  - All services must be listed
  - Must specify the duration of period for treatment
  - Any changes (within one year), a new ABN must be given

# Special Considerations

- Beneficiary changes mind
  - Present previously completed ABN
  - Request beneficiary annotate
  - Unable to present in person, notifier may annotate
  - Beneficiary must sign, date and return
- Beneficiary refuses to complete or sign
  - Provider annotates original with refusal
  - May list witnesses
  - Consider not furnishing the service

# Emergency or Urgent Situation

- An ABN should not be obtained
  - In medical emergencies
  - Patients under great duress
    - An individual cannot be expected to make an informed decision
  - If patient is not capable of receiving notice, CMS will consider the patient has not received proper notice and cannot be held liable

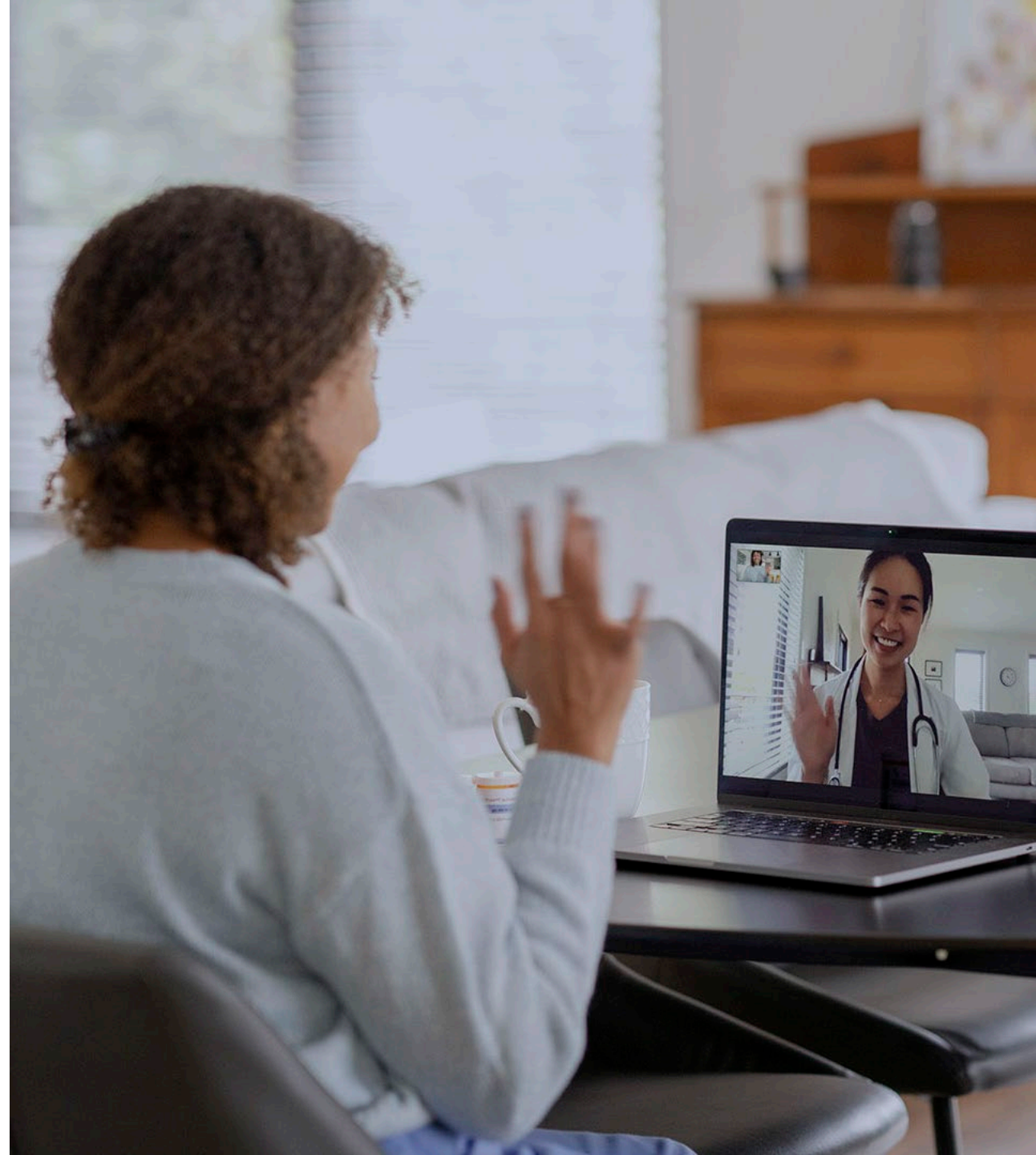
# Ambulance Transport

- ABNs are rarely used for ambulance services and may only be issued for nonemergency transports
- Ambulance providers are to consider
  - Service being provided is a Medicare-covered ambulance benefit
  - Provider believes service may be denied, in part or in full, as “not reasonable and necessary”
  - Ambulance service is being provided in a nonemergency situation

# Delivery Options

# Effective Delivery

- Delivery requirements
  - CMS-R-131 (01/31/2026)
    - In person if possible
    - Prior to services being rendered
    - To capable recipient
    - Explained in its entirety
    - Beneficiary or representative signature



# Options for Delivery

- In-person delivery not possible
  - Direct telephone contact
  - Mail
  - Secure fax machine
  - Internet email (statutory privacy requirements, no SS numbers or HICNs/MBIs)
- Notifier must document all contacts made



# Options for Delivery

- May be done electronically
  - Must give the beneficiary the option of requesting a paper ABN
  - Signatures may be digitally captured
  - Beneficiary must receive a paper copy of the completed ABN
  - Electronic retention of the signed ABN is permitted

# Item Instructions

# Completing the ABN

- Composed of five sections and ten blanks
  - Header (Blanks A–C)
  - Body (Blanks D–F)
  - Option box (Blank G)
  - Additional Information (Blank H)
  - Signature box (Blanks I–J)

# Header Blank Descriptors A–C

- A, B, and C header information must be completed by notifier prior to delivery
  - A: Notifier's name, address and telephone number
  - B: Complete name of beneficiary
  - C: An optional field
  - May enter an identification number that will assist in linking notice with a related claim sent to Medicare
  - Must not use an MBI

# ABN Form

(A) Notifier(s):

(B) Patient Name:

(C) Identification Number:

## ADVANCE BENEFICIARY NOTICE OF NONCOVERAGE (ABN)

**NOTE:** If Medicare doesn't pay for (D) \_\_\_\_\_ below, you may have to pay.

Medicare does not pay for everything, even some care that you or your health care provider have good reason to think you need. We expect Medicare may not pay for the (D) \_\_\_\_\_ below.

| (D) _____ | (E) Reason Medicare May Not Pay: | (F) Estimated Cost: |
|-----------|----------------------------------|---------------------|
|           |                                  |                     |

### WHAT YOU NEED TO DO NOW:

- Read this notice, so you can make an informed decision about your care.
- Ask us any questions that you may have after you finish reading.
- Choose an option below about whether to receive the (D) \_\_\_\_\_ listed above.

# Body Blank D Descriptors

- What Medicare may deny
  - Item
  - Service
  - Laboratory test
  - Test
  - Procedure
  - Care
  - Equipment

# ABN Form

(A) Notifier(s):

(B) Patient Name:

(C) Identification Number:

## ADVANCE BENEFICIARY NOTICE OF NONCOVERAGE (ABN)

**NOTE:** If Medicare doesn't pay for (D) \_\_\_\_\_ below, you may have to pay.

Medicare does not pay for everything, even some care that you or your health care provider have good reason to think you need. We expect Medicare may not pay for the (D) \_\_\_\_\_ below.

| (D) _____ | (E) Reason Medicare May Not Pay: | (F) Estimated Cost: |
|-----------|----------------------------------|---------------------|
|           |                                  |                     |

### WHAT YOU NEED TO DO NOW:

- Read this notice, so you can make an informed decision about your care.
- Ask us any questions that you may have after you finish reading.
- Choose an option below about whether to receive the (D) \_\_\_\_\_ listed above.

# Body

## Blank E Descriptors

- Explain in beneficiary friendly language why you believe Medicare may deny
  - Medicare does not pay for this test for your condition
  - Medicare does not pay for this test as often as this
  - Medicare does not pay experimental/research tests



# ABN Form

(A) Notifier(s):

(B) Patient Name:

(C) Identification Number:

## ADVANCE BENEFICIARY NOTICE OF NONCOVERAGE (ABN)

**NOTE:** If Medicare doesn't pay for (D) \_\_\_\_\_ below, you may have to pay.

Medicare does not pay for everything, even some care that you or your health care provider have good reason to think you need. We expect Medicare may not pay for the (D) \_\_\_\_\_ below.

| (D) _____ | (E) Reason Medicare May Not Pay: | (F) Estimated Cost: |
|-----------|----------------------------------|---------------------|
|           |                                  |                     |

### WHAT YOU NEED TO DO NOW:

- Read this notice, so you can make an informed decision about your care.
- Ask us any questions that you may have after you finish reading.
- Choose an option below about whether to receive the (D) \_\_\_\_\_ listed above.

# Body

## Blank F Descriptors

- Mandatory
- Estimate for all services listed in Blank D
- Expect estimates to fall within \$100 or 25% of actual costs
- Service that cost \$250
  - Between \$150–\$300
  - No more than \$500

# ABN Form

(A) Notifier(s):

(B) Patient Name:

(C) Identification Number:

## ADVANCE BENEFICIARY NOTICE OF NONCOVERAGE (ABN)

**NOTE:** If Medicare doesn't pay for (D) \_\_\_\_\_ below, you may have to pay.

Medicare does not pay for everything, even some care that you or your health care provider have good reason to think you need. We expect Medicare may not pay for the (D) \_\_\_\_\_ below.

| (D) _____ | (E) Reason Medicare May Not Pay: | (F) Estimated Cost: |
|-----------|----------------------------------|---------------------|
|           |                                  |                     |

### WHAT YOU NEED TO DO NOW:

- Read this notice, so you can make an informed decision about your care.
- Ask us any questions that you may have after you finish reading.
- Choose an option below about whether to receive the (D) \_\_\_\_\_ listed above.

# Options

## Blank G Descriptors

- Notifier must not preselect
- Only one option may be selected
- Option 1
  - Wants the service, accepts financial responsibility, claim submitted with appeal rights
- Option 2
  - Wants the service, no claim submitted, no appeal rights
- Option 3
  - No services rendered, no claim submitted, no appeal rights

# ABN Form

## G. OPTIONS: Check only one box. We cannot choose a box for you.

- ☐ **OPTION 1.** I want the **D.** \_\_\_\_\_ listed above. You may ask to be paid now, but I also want Medicare billed for an official decision on payment, which is sent to me on a Medicare Summary Notice (MSN). I understand that if Medicare doesn't pay, I am responsible for payment, but I can appeal to Medicare by following the directions on the MSN. If Medicare does pay, you will refund any payments I made to you, less co-pays or deductibles.
- ☐ **OPTION 2.** I want the **D.** \_\_\_\_\_ listed above, but do not bill Medicare. You may ask to be paid now as I am responsible for payment. I cannot appeal if Medicare is not billed.
- ☐ **OPTION 3.** I don't want the **D.** \_\_\_\_\_ listed above. I understand with this choice I am not responsible for payment, and I cannot appeal to see if Medicare would pay.

# Blank G

## Option 1

- Special guidance for people who are dually enrolled in both Medicare and Medicaid, also known as dually eligible individuals (has a Qualified Medicare Beneficiary [QMB] Program and/or Medicaid coverage) only
  - Dually eligible beneficiaries must be instructed to check Option Box 1 on the ABN in order for a claim to be submitted for Medicare adjudication

# Blank G

## Option 1

Strike through **Option Box 1** as provided below:

☐ **OPTION 1.** I want the (D)\_\_\_\_\_ listed above. ~~You may ask to be paid now, but I also want Medicare billed for an official decision on payment, which is sent to me on a Medicare Summary Notice (MSN). I understand that if Medicare doesn't pay, I am responsible for payment, but I can appeal to Medicare by following the directions on the MSN.~~

# Additional Information

## Blank H

- Additional clarification
  - Statement regarding certain tests that were ordered
  - An additional dated witness signature
  - Other necessary annotations
- Medigap coverage
- Assumed annotations made same date as entered in Blank J



# ABN Form

**G. OPTIONS:** Check only one box. We cannot choose a box for you.

☐ **OPTION 1.** I want the D. \_\_\_\_\_ listed above. You may ask to be paid now, but I also want Medicare billed for an official decision on payment, which is sent to me on a Medicare Summary Notice (MSN). I understand that if Medicare doesn't pay, I am responsible for payment, but **I can appeal to Medicare** by following the directions on the MSN. If Medicare does pay, you will refund any payments I made to you, less co-pays or deductibles.

☐ **OPTION 2.** I want the D. \_\_\_\_\_ listed above, but do not bill Medicare. You may ask to be paid now as I am responsible for payment. **I cannot appeal if Medicare is not billed.**

☐ **OPTION 3.** I don't want the D. \_\_\_\_\_ listed above. I understand with this choice I am **not** responsible for payment, and **I cannot appeal to see if Medicare would pay.**

**H. Additional Information:**

**This notice gives our opinion, not an official Medicare decision.** If you have other questions on this notice or Medicare billing, call **1-800-MEDICARE** (1-800-633-4227/TTY: 1-877-486-2048).

Signing below means that you have received and understand this notice. You also receive a copy.

**I. Signature:**

**J. Date:**

# Additional Information

## Blank H

- Special guidance for nonparticipating suppliers and providers (those who don't accept Medicare assignment) ONLY
  - Strike the last sentence in the Option 1 paragraph with a single line so that it appears like this: If Medicare does pay, you will refund any payments I made to you, less copays or deductibles

# Additional Information

## Blank H

- When this sentence is stricken, the supplier should include the following CMS-approved unassigned claim statement in the (H) Additional Information section
  - This supplier doesn't accept payment from Medicare for the item(s) listed in the table above. If I checked Option 1 above, I am responsible for paying the supplier's charge for the item(s) directly to the supplier. If Medicare does pay, Medicare will pay me the Medicare-approved amount for the item(s), and this payment to me may be less than the supplier's charge."

# Signature Box

- Blank I (Signature)
  - Signature after review and explanation
  - Representative indicated in parentheses
  - Assumed annotations made same date as entered in Blank J
- Blank J (Date)
  - Beneficiary or representative must write date signed
  - Notifier may date if beneficiary requests assistance

# ABN Form

**G. OPTIONS:** Check only one box. We cannot choose a box for you.

☐ **OPTION 1.** I want the D. \_\_\_\_\_ listed above. You may ask to be paid now, but I also want Medicare billed for an official decision on payment, which is sent to me on a Medicare Summary Notice (MSN). I understand that if Medicare doesn't pay, I am responsible for payment, but **I can appeal to Medicare** by following the directions on the MSN. If Medicare does pay, you will refund any payments I made to you, less co-pays or deductibles.

☐ **OPTION 2.** I want the D. \_\_\_\_\_ listed above, but do not bill Medicare. You may ask to be paid now as I am responsible for payment. **I cannot appeal if Medicare is not billed.**

☐ **OPTION 3.** I don't want the D. \_\_\_\_\_ listed above. I understand with this choice I am not responsible for payment, and **I cannot appeal to see if Medicare would pay.**

**H. Additional Information:**

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**Signing below means that you have received and understand this notice. You also receive a copy.**

**I. Signature:**

**J. Date:**

# ABN Modifiers

# ABN Modifiers

- Item 24D: CMS-1500 claim form or electronic equivalent
- MSN message to beneficiary indicating their responsibility to pay, when applicable
- Maintain ABN in patient's file

# Modifier – GA

- Waiver of liability statement issued as required by payer policy
- Indicates that an ABN is on file and allows provider to bill beneficiary if not covered
- Beneficiary liable
- Appeal rights



# Modifier – GX

- Notice of liability issued, voluntary under payer policy
- Indicates that a voluntary ABN was issued for services that are not covered
- Services will auto deny
- Can be used with GY and TS (follow up service)

# Modifier – GY

- Notice of liability not issued, not required under payer policy
- Used to obtain a denial on a noncovered service
- ABN not required
  - Statutorily noncovered
  - Without a benefit category
- Auto-deny

# Modifier – GZ


- Item or service expected to be denied as not reasonable and necessary
- ABN may be required but was not obtained
- Auto-deny
- Provider liable
- Appeal rights

# Resources

# ABN Resources

- MLN® Booklet: [Medicare Advance Written Notices of Non-coverage](#)
- [ABN Form CMS-R-131 and Manual Instructions](#)
- [Medicare Coverage Database](#)
  - MCD assists you with the latest information related to NCDs and LCDs, local policy articles, and proposed NCD decision
- [CMS IOM Publication 100-04, Medicare Claims Processing Manual, Chapter 30, Financial Liability Protections](#)
- [NGS Medicare Appeals](#)
- MLN® Educational Tool: [Advance Beneficiary Notice of Non-coverage Tutorial](#)

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Home > Medicare > Forms & notices > Beneficiary Notices Initiative (BNI) > FFS ABN

Beneficiary Notices Initiative (BNI)

FFS ABN

FFS HHCCN

FFS SNF ABN

HINNs

FFS & MA NOMNC/DENC

MA Denial Notice

FFS & MA IM

Statutory Guidance

FFS & MA MOON


## FFS ABN

The Advance Beneficiary Notice of Noncoverage (ABN), Form CMS-R-131, is issued by providers (including independent laboratories, home health agencies, and hospices), physicians, practitioners, and suppliers to Original Medicare (fee for service - FFS) beneficiaries in situations where Medicare payment is expected to be denied. The ABN is issued in order to transfer potential financial liability to the Medicare beneficiary in certain instances. Guidelines for issuing the ABN can be found beginning in Section 50 in the [Medicare Claims Processing Manual, 100-4, Chapter 30 \(PDF\)](#).

Note: Skilled nursing facilities (SNFs) issue the ABN to transfer potential financial liability for items/services expected to be denied under Medicare Part B only.

### Questions?

Questions regarding the ABN can be submitted at: <https://appeals.lmi.org/>



#### Downloads

[ABN Form Instructions \(PDF\)](#)

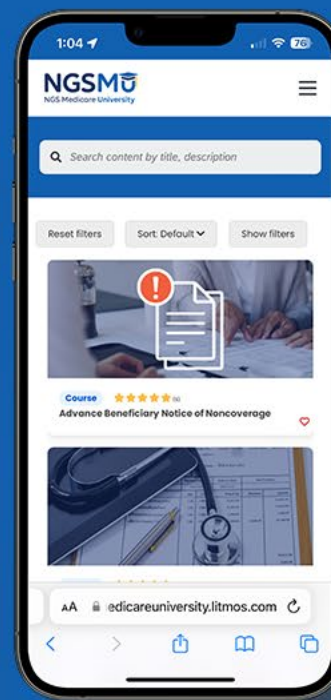
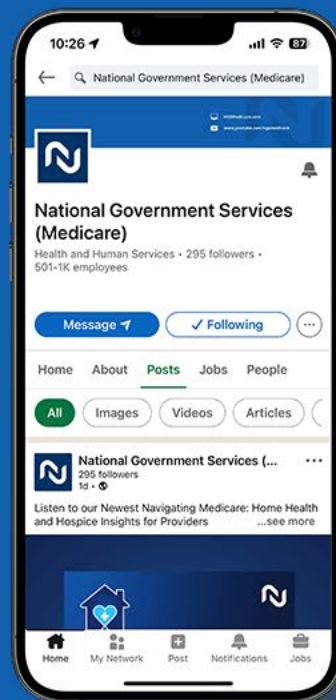
[ABN Forms English and Spanish \(Incl Large Print\) \(ZIP\)](#)

[ABN Alternative Format Sample for Labs \(PDF\)](#)



# Questions?

Thank you!



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Educational Videos



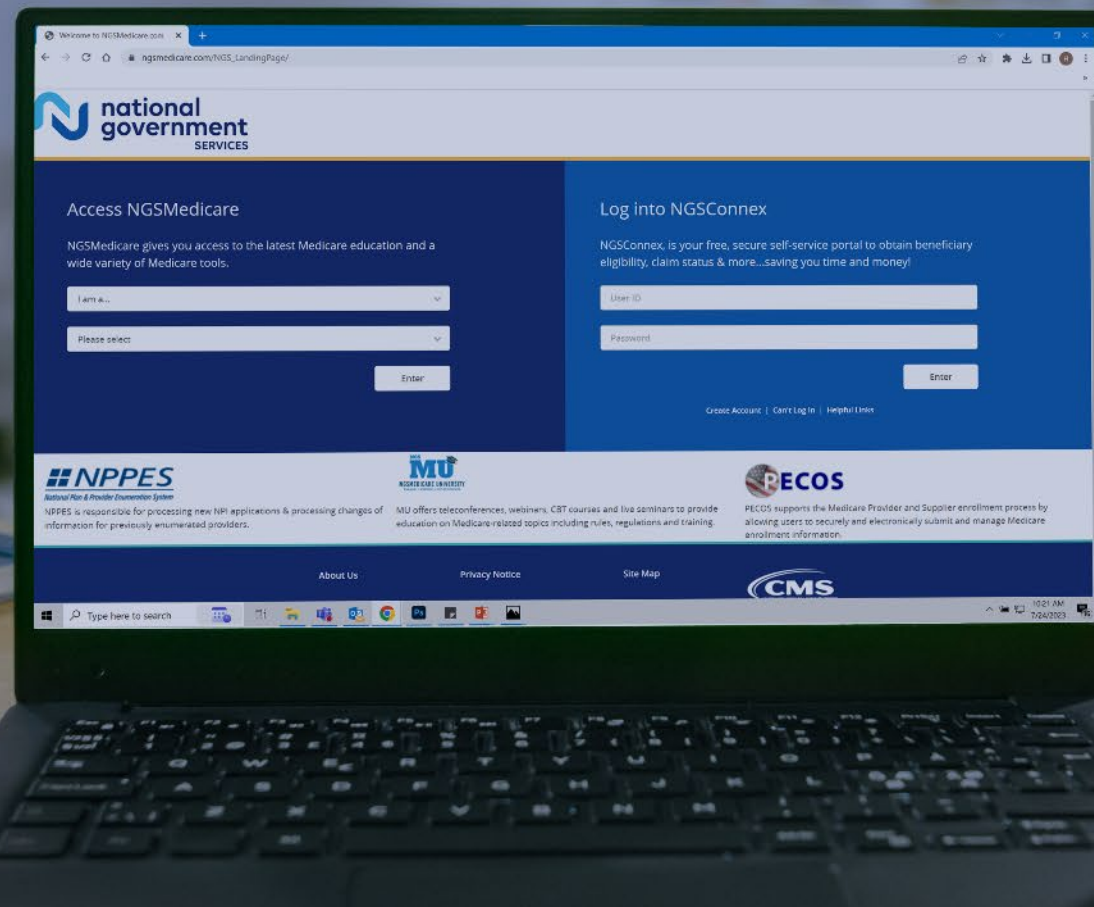
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Online resources, event calendar, LCD/NCD, and tools



[IVR System](#)

The interactive voice response system (IVR) is available 24-hours a day, seven days a week to answer general inquiries



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Web portal for claim information



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