

OMB Approval No. 0938-0685

**C. Acquisitions/Merger (including the CHOW)**

Furnish the effective date of the acquisition/merger in the space provided. Two copies of the sales or other asset transfer agreement, in its current form, must be submitted with this application, and a copy of the final agreement must be submitted once the sale is executed.

This section must be completed when an acquisition results in one or more provider (OSCAR) numbers being voluntarily deactivated from the Medicare program. In general, a provider's number is deactivated if the acquisition results in only one remaining tax identification number (TIN), State survey or accreditation, and Medicare agreement. If the acquisition only results in an existing provider having new owners but it will keep its current provider number, then the instructions in Section 1B above for a Change of Ownership (CHOW only) should be used.

This section should be completed on separate CMS 855As by both:

- The provider that is acquiring another provider, and
  - The provider that is being acquired by another provider.
1. Provider Being Acquired - All providers being acquired should be reported in this section.
    - a) Furnish the legal business name and TIN of the provider organization being acquired.
    - b) Furnish the name of the fiscal intermediary and the Medicare identification number of the provider being acquired.
    - c) Report all sub-units of the provider being acquired that currently have an active Medicare identification number but have not entered into separate provider agreements, and furnish the sub-unit's Medicare identification number. Do not report sub-units of the provider being acquired that have separate provider agreements. If these sub-units are also being acquired in this transaction, a separate CMS 855A must be submitted for each.
  2. Acquiring Provider - This section is to be completed by both the acquired provider and the acquiring provider with information about the acquiring provider.
    - a) Furnish the legal business name and the TIN of the provider that is acquiring other providers.
    - b) Furnish the name of the fiscal intermediary and Medicare identification number of the acquiring provider.

**NOTE:** The acquiring provider should also complete Section 4 (Practice Location) to report the location of the provider it acquired as a new or additional practice location from which it will furnish services.