

To:  
Blood Banks and  
Independent  
Labs  
HMOs and Other  
Managed Care  
Programs

## Changes to local codes and paper claims for independent laboratory services as a result of HIPAA

This *Wisconsin Medicaid and BadgerCare Update* introduces important changes to local codes and paper claims for independent laboratory services, effective October 2003, as a result of the federal Health Insurance Portability and Accountability Act of 1996 (HIPAA). These changes include:

- Adopting nationally recognized codes to replace currently used Wisconsin Medicaid local codes.
- Revising CMS 1500 paper claim instructions.

A future *Update* will notify providers of the specific effective dates for the various changes.

### Changes as a result of HIPAA

This *Wisconsin Medicaid and BadgerCare Update* introduces important billing changes for independent laboratory services. These changes will be implemented in October 2003 as a result of the federal Health Insurance Portability and Accountability Act of 1996 (HIPAA). A future *Update* will notify providers of the specific effective dates for the various

changes. These changes are not policy or coverage related, but include:

- Adopting nationally recognized place of service (POS) codes and modifiers to replace currently used Wisconsin Medicaid local codes.
- Revising CMS 1500 paper claim instructions.

*Note:* Use of the newly adopted national codes or revised paper claim instructions prior to implementation dates may result in claim denials. Specific implementation dates will be published in a future *Update*.

### Adoption of national codes

Wisconsin Medicaid will adopt nationally recognized medical codes to replace currently used Wisconsin Medicaid local codes for independent laboratory services. Providers should continue to refer to their service-specific *Updates* and handbooks for nationally recognized procedure codes Wisconsin Medicaid covers.

## Modifiers

Wisconsin Medicaid will adopt nationally recognized *Current Procedural Terminology* (CPT) and Healthcare Common Procedure Coding System (HCPCS) modifiers to replace currently used local type of service (TOS) codes (“3,” “5,” “U,” and “X”) for independent laboratory services. Type of service codes will no longer be required on Medicaid claims. Refer to Attachment 1 of this *Update* for a TOS code to modifier conversion chart. Providers will be required to use the appropriate CPT or HCPCS modifier that describes the service performed.

## Place of service codes

Nationally recognized two-digit POS codes will replace the one-digit Wisconsin Medicaid POS codes. All claims submitted for independent laboratory services after HIPAA implementation will indicate POS code “81,” which is defined as independent laboratory.

## Coverage for independent laboratory services

Medicaid coverage and documentation requirements for independent laboratory services remain unchanged. Refer to the Independent Laboratory Services Handbook and *Updates* for complete Medicaid policies and procedures.

## Revision of CMS 1500 paper claim instructions

With the implementation of HIPAA, Medicaid-certified independent laboratory service providers will be required to follow the revised instructions for the CMS 1500 paper claim form in this *Update*, even though the actual CMS 1500 claim form is not being revised at this time. Refer to Attachment 2 for the revised instructions. Attachment 3 is a sample of a

claim for independent laboratory services that reflects the changes to the billing instructions.

*Note:* In some instances, paper claim instructions will be different from electronic claim instructions. Providers should refer to their software vendor’s electronic billing instructions for completing electronic claims.

## Revisions made to the CMS 1500 claim form instructions

Revisions made to the instructions for the CMS 1500 paper claim include the following:

- Other insurance indicators were revised (Element 9).
- Medicare disclaimer codes were revised (Element 11).
- Outside lab indicator is no longer required (Element 20).
- Place of service codes were revised (Element 24B).
- Type of service codes are no longer required (Element 24C).
- Up to four modifiers per procedure code may be entered (Element 24D).
- HealthCheck indicators “H” and “B” are no longer required (Element 24H).
- Wisconsin Medicaid will no longer accept mother/baby claims. Refer to the June 2003 *Update* (2003-29), titled “Wisconsin Medicaid no longer reimburses claims for newborns under the mother’s identification number,” for more information.

## General HIPAA information

Refer to the following Web sites for more HIPAA-related information:

- [www.cms.gov/hipaa/](http://www.cms.gov/hipaa/) — Includes links to the latest HIPAA news and federal Centers for Medicare and Medicaid Services HIPAA-related links.

Nationally recognized two-digit POS codes will replace the one-digit Wisconsin Medicaid POS codes.

- [aspe.hhs.gov/admsimp/](http://aspe.hhs.gov/admsimp/) — Contains links to proposed and final rules, links to download standards and HIPAA implementation guides, and frequently asked questions regarding HIPAA and the Administrative Simplification provisions.
- [www.dhfs.state.wi.us/hipaa/](http://www.dhfs.state.wi.us/hipaa/) — Contains Wisconsin Department of Health and Family Services HIPAA-related publications, a list of HIPAA acronyms, links to related Web sites, and other valuable HIPAA information.

The *Wisconsin Medicaid and BadgerCare Update* is the first source of program policy and billing information for providers.

Although the *Update* refers to Medicaid recipients, all information applies to BadgerCare recipients also.

Wisconsin Medicaid and BadgerCare are administered by the Division of Health Care Financing, Wisconsin Department of Health and Family Services, P.O. Box 309, Madison, WI 53701-0309.

For questions, call Provider Services at (800) 947-9627 or (608) 221-9883 or visit our Web site at [www.dhfs.state.wi.us/medicaid/](http://www.dhfs.state.wi.us/medicaid/).

### **Information regarding Medicaid HMOs**

This *Update* contains Medicaid fee-for-service information and applies to providers of services to recipients who have fee-for-service Medicaid. Since HIPAA impacts all health care payers, it is important to know that HIPAA changes, including changes from local procedure codes to national procedure codes, will also have an impact on Medicaid HMOs. For questions related to Medicaid HMOs or managed care HIPAA-related changes, contact the appropriate managed care organization.

# ATTACHMENT 1

## Type of service code to modifier conversion chart for independent laboratory services

The following table lists the nationally recognized *Current Procedural Terminology* (CPT) and Healthcare Common Procedure Coding System (HCPCS) modifiers that providers will be required to use when submitting claims for independent laboratory services. A future *Wisconsin Medicaid and BadgerCare Update* will notify providers of the specific effective dates for Wisconsin Medicaid's implementation of the federal Health Insurance Portability and Accountability Act of 1996 (HIPAA).

<b>Before HIPAA implementation</b>	<b>After HIPAA implementation</b>
<b>Local type of service code</b>	<b>CPT/HCPCS modifier</b>
3	No modifier needed for consultation service
5	No modifier needed for complete service
U	TC Technical component
X	26 Professional component

# ATTACHMENT 2

## CMS 1500 claim form instructions for independent laboratory services

(For claims submitted after HIPAA implementation)

Use the following claim form completion instructions, *not* the element descriptions printed on the claim form, to avoid denied claims or inaccurate claim payment. Complete all required elements as appropriate. Do not include attachments unless instructed to do so.

Wisconsin Medicaid recipients receive a Medicaid identification card upon being determined eligible for Wisconsin Medicaid. Always verify a recipient's eligibility before providing nonemergency services by using the Eligibility Verification System (EVS) to determine if there are any limitations on covered services and to obtain the correct spelling of the recipient's name. Refer to the Provider Resources section of the All-Provider Handbook or the Medicaid Web site at [www.dhfs.state.wi.us/medicaid/](http://www.dhfs.state.wi.us/medicaid/) for more information about the EVS.

### **Element 1 — Program Block/Claim Sort Indicator**

Enter claim sort indicator "P" for physicians in the Medicaid check box for the service billed.

### **Element 1a — Insured's I.D. Number**

Enter the recipient's 10-digit Medicaid identification number. Do not enter any other numbers or letters. Use the Medicaid identification card or the EVS to obtain the correct identification number.

### **Element 2 — Patient's Name**

Enter the recipient's last name, first name, and middle initial. Use the EVS to obtain the correct spelling of the recipient's name. If the name or spelling of the name on the Medicaid identification card and the EVS do not match, use the spelling from the EVS.

### **Element 3 — Patient's Birth Date, Patient's Sex**

Enter the recipient's birth date in MM/DD/YY format (e.g., February 3, 1955, would be 02/03/55) or in MM/DD/YYYY format (e.g., February 3, 1955, would be 02/03/1955). Specify whether the recipient is male or female by placing an "X" in the appropriate box.

### **Element 4 — Insured's Name (not required)**

### **Element 5 — Patient's Address**

Enter the complete address of the recipient's place of residence, if known.

### **Element 6 — Patient Relationship to Insured (not required)**

### **Element 7 — Insured's Address (not required)**

### **Element 8 — Patient Status (not required)**

### **Element 9 — Other Insured's Name**

Commercial health insurance must be billed prior to submitting claims to Wisconsin Medicaid, unless the service does not require commercial health insurance billing as determined by Wisconsin Medicaid.

If the EVS indicates that the recipient has dental (“DEN”) insurance only or has no commercial health insurance, leave Element 9 blank.

If the EVS indicates that the recipient has Wausau Health Protection Plan (“HPP”), BlueCross & BlueShield (“BLU”), Wisconsin Physicians Service (“WPS”), TriCare (“CHA”), a health maintenance organization (“HMO”), or some other (“OTH”) commercial health insurance, **and** the service requires other insurance billing according to the Coordination of Benefits section of the All-Provider Handbook, then one of the following three other insurance (OI) explanation codes **must** be indicated in the **first** box of Element 9. The description is not required, nor is the policyholder, plan name, group number, etc. (Elements 9a, 9b, 9c, and 9d are not required.)

Code	Description
<b>OI-P</b>	PAID in part or in full by commercial health insurance or commercial HMO. In Element 29 of this claim form, indicate the amount paid by commercial health insurance to the provider or to the insured.
<b>OI-D</b>	DENIED by commercial health insurance or commercial HMO following submission of a correct and complete claim, or payment was applied towards the coinsurance and deductible. Do not use this code unless the claim was actually billed to the commercial health insurer.
<b>OI-Y</b>	YES, the recipient has commercial health insurance or commercial HMO coverage, but it was not billed for reasons including, but not limited to: <ul style="list-style-type: none"> <li>✓ The recipient denied coverage or will not cooperate.</li> <li>✓ The provider knows the service in question is not covered by the carrier.</li> <li>✓ The recipient’s commercial health insurance failed to respond to initial and follow-up claims.</li> <li>✓ Benefits are not assignable or cannot get assignment.</li> <li>✓ Benefits are exhausted.</li> </ul>

*Note:* The provider may not use OI-D or OI-Y if the recipient is covered by a commercial HMO and the HMO denied payment because an otherwise covered service was not rendered by a designated provider. Services covered by a commercial HMO are not reimbursable by Wisconsin Medicaid except for the copayment and deductible amounts. Providers who receive a capitation payment from the commercial HMO may not bill Wisconsin Medicaid for services that are included in the capitation payment.

**Element 10 — Is Patient’s Condition related to (not required)**

**Element 11 — Insured’s Policy, Group, or FECA Number**

Use the **first** box of this element for Medicare information. (Elements 11a, 11b, 11c, and 11d are not required.) Submit claims to Medicare before submitting claims to Wisconsin Medicaid.

Element 11 should be left blank when one or more of the following statements is true:

- Medicare never covers the procedure in any circumstance.
- Wisconsin Medicaid indicates the recipient does not have any Medicare coverage for the service provided. For example, the service is covered by Medicare Part A, but the recipient does not have Medicare Part A.
- Wisconsin Medicaid indicates that the provider is not Medicare enrolled.
- Medicare has allowed the charges. In this case, attach the Explanation of Medicare Benefits, but do not indicate on the claim form the amount Medicare paid.

If none of the previous statements are true, a Medicare disclaimer code is necessary. The following Medicare disclaimer codes may be used when appropriate:

Code	Description
<b>M-5</b>	<p><b>Provider is not Medicare certified.</b> This code may be used when providers are identified in Wisconsin Medicaid files as being Medicare certified, but are billing for dates of service (DOS) before or after their Medicare certification effective dates. Use M-5 in the following instances:</p> <p><i>For Medicare Part A (all three criteria must be met):</i></p> <ul style="list-style-type: none"> <li>✓ The provider is identified in Wisconsin Medicaid files as certified for Medicare Part A, but the provider was not certified for the date the service was provided.</li> <li>✓ The recipient is eligible for Medicare Part A.</li> <li>✓ The procedure provided is covered by Medicare Part A.</li> </ul> <p><i>For Medicare Part B (all three criteria must be met):</i></p> <ul style="list-style-type: none"> <li>✓ The provider is identified in Wisconsin Medicaid files as certified for Medicare Part B, but the provider was not certified for the date the service was provided.</li> <li>✓ The recipient is eligible for Medicare Part B.</li> <li>✓ The procedure provided is covered by Medicare Part B.</li> </ul>
<b>M-7</b>	<p><b>Medicare disallowed or denied payment.</b> This code applies when Medicare denies the claim for reasons related to policy (not billing errors), or the recipient's lifetime benefit, spell of illness, or yearly allotment of available benefits is exhausted. Use M-7 in the following instances:</p> <p><i>For Medicare Part A (all three criteria must be met):</i></p> <ul style="list-style-type: none"> <li>✓ The provider is identified in Wisconsin Medicaid files as certified for Medicare Part A.</li> <li>✓ The recipient is eligible for Medicare Part A.</li> <li>✓ The service is covered by Medicare Part A but is denied by Medicare Part A due to frequency limitations, diagnosis restrictions, or the service is not payable due to benefits being exhausted.</li> </ul> <p><i>For Medicare Part B (all three criteria must be met):</i></p> <ul style="list-style-type: none"> <li>✓ The provider is identified in Wisconsin Medicaid files as certified for Medicare Part B.</li> <li>✓ The recipient is eligible for Medicare Part B.</li> <li>✓ The service is covered by Medicare Part B but is denied by Medicare Part B due to frequency limitations, diagnosis restrictions, or the service is not payable due to benefits being exhausted.</li> </ul>
<b>M-8</b>	<p><b>Noncovered Medicare service.</b> This code may be used when Medicare was not billed because the service is not covered in this circumstance. Use M-8 in the following instances:</p> <p><i>For Medicare Part A (all three criteria must be met):</i></p> <ul style="list-style-type: none"> <li>✓ The provider is identified in Wisconsin Medicaid files as certified for Medicare Part A.</li> <li>✓ The recipient is eligible for Medicare Part A.</li> <li>✓ The service is usually covered by Medicare Part A but not in this circumstance (e.g., recipient's diagnosis).</li> </ul> <p><i>For Medicare Part B (all three criteria must be met):</i></p> <ul style="list-style-type: none"> <li>✓ The provider is identified in Wisconsin Medicaid files as certified for Medicare Part B.</li> <li>✓ The recipient is eligible for Medicare Part B.</li> <li>✓ The service is usually covered by Medicare Part B but not in this circumstance (e.g., recipient's diagnosis).</li> </ul>

**Elements 12 and 13 — Authorized Person's Signature (not required)**

#### **Element 14 — Date of Current Illness, Injury, or Pregnancy (not required)**

#### **Element 15 — If Patient Has Had Same or Similar Illness (not required)**

#### **Element 16 — Dates Patient Unable to Work in Current Occupation (not required)**

#### **Elements 17 and 17a — Name and I.D. Number of Referring Physician or Other Source**

Required for nonemergency services. Enter the referring physician's name and six-character Universal Provider Identification Number (UPIN). If the UPIN is not available, enter the eight-digit Medicaid provider number or the license number of the referring physician.

#### **Element 18 — Hospitalization Dates Related to Current Services (not required)**

#### **Element 19 — Reserved for Local Use**

If a provider bills an unlisted (or not otherwise specified) procedure code, a description of the procedure must be indicated in this element. If Element 19 does not provide enough space for the procedure description, or if a provider is billing multiple unlisted procedure codes, documentation must be attached to the claim describing the procedure(s). In this instance, indicate "See Attachment" in Element 19.

#### **Element 20 — Outside Lab? (not required)**

#### **Element 21 — Diagnosis or Nature of Illness or Injury**

Enter V72.6 or another diagnosis code from the *International Classification of Diseases, Ninth Revision, Clinical Modification* (ICD-9-CM) for each symptom or condition related to the services provided. List the primary diagnosis first. Etiology ("E") and manifestation ("M") codes may not be used as a primary diagnosis. The diagnosis description is not required.

#### **Element 22 — Medicaid Resubmission (not required)**

#### **Element 23 — Prior Authorization Number (not required)**

This field must be left blank. Do not enter a Clinical Laboratory Improvement Amendment (CLIA) number in this field.

#### **Element 24A — Date(s) of Service**

Enter the month, day, and year for each procedure using the following guidelines:

- When billing for one DOS, enter the date in MM/DD/YY or MM/DD/YYYY format in the "From" field.
- When billing for two, three, or four DOS on the same detail line, enter the first DOS in MM/DD/YY or MM/DD/YYYY format in the "From" field and enter subsequent DOS in the "To" field by listing **only** the date(s) of the month. For example, for DOS December 1, 8, 15, and 22, 2003, indicate 12/01/03 or 12/01/2003 in the "From" field and indicate 08/15/22 in the "To" field.

It is allowable to enter up to four DOS per line if:

- All DOS are in the same calendar month.
- All services are billed using the same procedure code and modifier, if applicable.
- All procedures have the same place of service (POS) code.
- All procedures were performed by the same provider.
- The same diagnosis is applicable for each procedure.
- The charge for all procedures is identical. (Enter the total charge **per detail line** in Element 24F.)
- The number of services performed on each DOS is identical.

- All procedures have the same family planning indicator, if applicable.
- All procedures have the same emergency indicator, if applicable.

**Element 24B — Place of Service**

Enter POS code “81” for each service.

**Element 24C — Type of Service (not required)**

**Element 24D — Procedures, Services, or Supplies**

Enter the single most appropriate five-character procedure code. Wisconsin Medicaid denies claims received without an appropriate procedure code.

**Modifiers**

Enter the appropriate (up to four per procedure code) modifier(s) in the “Modifier” column of Element 24D. Please note that Wisconsin Medicaid has not adopted all national modifiers. Wisconsin Medicaid does *not* require a modifier for all laboratory services.

**Element 24E — Diagnosis Code**

Enter the number (1, 2, 3, or 4) that corresponds to the appropriate ICD-9-CM diagnosis code listed in Element 21.

**Element 24F — \$ Charges**

Enter the total charge for each line item. Providers are required to bill Wisconsin Medicaid their usual and customary charge. The usual and customary charge is the provider’s charge for providing the same service to persons not entitled to Medicaid benefits.

**Element 24G — Days or Units**

Enter the appropriate number of units for each line item. Always use a decimal (e.g., 2.0 units).

**Element 24H — EPSDT/Family Plan**

Enter an “F” for each family planning procedure. If family planning does not apply, leave this element blank.

**Element 24I — EMG**

Enter an “E” for **each** procedure performed as an emergency. If the procedure is not an emergency, leave this element blank.

**Element 24J — COB (not required)**

**Element 24K — Reserved for Local Use (not required)**

**Element 25 — Federal Tax I.D. Number (not required)**

**Element 26 — Patient’s Account No. (not required)**

Optional — Providers may enter up to 20 characters of the patient’s internal office account number. This number will appear on the Remittance and Status Report and/or the 835 Health Care Claim Payment/Advice transaction.

**Element 27 — Accept Assignment (not required)**

**Element 28 — Total Charge**

Enter the total charges for this claim.

**Element 29 — Amount Paid**

Enter the actual amount paid by commercial health insurance. (If the dollar amount indicated in Element 29 is greater than zero, “OI-P” must be indicated in Element 9.) If the commercial health insurance denied the claim, enter “000.” Do **not** enter Medicare-paid amounts in this field.

**Element 30 — Balance Due**

Enter the balance due as determined by subtracting the amount paid in Element 29 from the amount in Element 28.

**Element 31 — Signature of Physician or Supplier**

The provider or the authorized representative must sign in Element 31. The month, day, and year the form is signed must also be entered in MM/DD/YY or MM/DD/YYYY format.

*Note:* The signature may be a computer-printed or typed name and date, or a signature stamp with the date.

**Element 32 — Name and Address of Facility Where Services Were Rendered (not required)****Element 33 — Physician’s, Supplier’s Billing Name, Address, ZIP Code, and Phone #**

Enter the name of the provider submitting the claim and the complete mailing address. The minimum requirement is the provider’s name, address, city, state, and Zip code. At the bottom of Element 33, enter the billing provider’s eight-digit Medicaid provider number.

# ATTACHMENT 3

## Sample CMS 1500 claim form for independent laboratory services

CARRIER  
PATIENT AND INSURED INFORMATION  
PHYSICIAN OR SUPPLIER INFORMATION

HEALTH INSURANCE CLAIM FORM									
1. MEDICARE <input type="checkbox"/> MEDICAID <input checked="" type="checkbox"/> CHAMPUS <input type="checkbox"/> CHAMPVA <input type="checkbox"/> GROUP HEALTH PLAN (SSN or ID) <input type="checkbox"/> FECA BLK LUNG (SSN) <input type="checkbox"/> OTHER (ID) <input type="checkbox"/>					1a. INSURED'S I.D. NUMBER (FOR PROGRAM IN ITEM 1) <b>1234567890</b>				
2. PATIENT'S NAME (Last Name, First Name, Middle Initial) <b>Recipient, Im A</b>					3. PATIENT'S BIRTH DATE MM DD YY <b>MM DD YY</b> M <input type="checkbox"/> F <input checked="" type="checkbox"/>				
5. PATIENT'S ADDRESS (No., Street) <b>609 Willow St</b>					6. PATIENT RELATIONSHIP TO INSURED Self <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Other <input type="checkbox"/>				
CITY <b>Anytown</b>			STATE <b>WI</b>		7. INSURED'S ADDRESS (No., Street)			CITY STATE	
ZIP CODE <b>55555</b>			TELEPHONE (Include Area Code) <b>(xxx) xxx-xxxx</b>		8. PATIENT STATUS Single <input type="checkbox"/> Married <input type="checkbox"/> Other <input type="checkbox"/>			ZIP CODE TELEPHONE (INCLUDE AREA CODE) ( )	
9. OTHER INSURED'S NAME (Last Name, First Name, Middle Initial) <b>OI-P</b>					10. IS PATIENT'S CONDITION RELATED TO:				
a. OTHER INSURED'S POLICY OR GROUP NUMBER					a. EMPLOYMENT? (CURRENT OR PREVIOUS) <input type="checkbox"/> YES <input type="checkbox"/> NO				
b. OTHER INSURED'S DATE OF BIRTH MM DD YY M <input type="checkbox"/> F <input type="checkbox"/>					b. AUTO ACCIDENT? PLACE (State) <input type="checkbox"/> YES <input type="checkbox"/> NO				
c. EMPLOYER'S NAME OR SCHOOL NAME					c. OTHER ACCIDENT? <input type="checkbox"/> YES <input type="checkbox"/> NO				
d. INSURANCE PLAN NAME OR PROGRAM NAME					10d. RESERVED FOR LOCAL USE				
12. PATIENT'S OR AUTHORIZED PERSON'S SIGNATURE I authorize the release of any medical or other information necessary to process this claim. I also request payment of government benefits either to myself or to the party who accepts assignment below.  SIGNED _____ DATE _____					11. INSURED'S POLICY GROUP OR FECA NUMBER  a. INSURED'S DATE OF BIRTH MM DD YY M <input type="checkbox"/> F <input type="checkbox"/>				
14. DATE OF CURRENT ILLNESS (First symptom) OR INJURY (Accident) OR PREGNANCY (LMP) MM DD YY					15. IF PATIENT HAS HAD SAME OR SIMILAR ILLNESS. GIVE FIRST DATE MM DD YY				
17. NAME OF REFERRING PHYSICIAN OR OTHER SOURCE <b>I.M. Referring Physician</b>					18. HOSPITALIZATION DATES RELATED TO CURRENT SERVICES FROM MM DD YY TO MM DD YY				
19. RESERVED FOR LOCAL USE					16. DATES PATIENT UNABLE TO WORK IN CURRENT OCCUPATION FROM MM DD YY TO MM DD YY				
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY. (RELATE ITEMS 1,2,3 OR 4 TO ITEM 24E BY LINE) 1. <b>V72.6</b>					20. OUTSIDE LAB? \$ CHARGES <input type="checkbox"/> YES <input type="checkbox"/> NO				
24. A DATE(S) OF SERVICE From To B Place of Service C Type of Service D PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS E DIAGNOSIS CODE F \$ CHARGES G DAYS OR UNITS H EPSDT Family Plan I EMG J COB K RESERVED FOR LOCAL USE					22. MEDICAID RESUBMISSION CODE ORIGINAL REF. NO. 23. PRIOR AUTHORIZATION NUMBER				
25. FEDERAL TAX I.D. NUMBER SSN EIN					26. PATIENT'S ACCOUNT NO. <b>1234JED</b>				
31. SIGNATURE OF PHYSICIAN OR SUPPLIER INCLUDING DEGREES OR CREDENTIALS (I certify that the statements on the reverse apply to this bill and are made a part thereof.) <i>J.M. Authorized</i> MM/DD/YY					27. ACCEPT ASSIGNMENT? (For govt. claims, see back) <input type="checkbox"/> YES <input type="checkbox"/> NO				
32. NAME AND ADDRESS OF FACILITY WHERE SERVICES WERE RENDERED (If other than home or office)					28. TOTAL CHARGE \$ <b>XXX XX</b>				
33. PHYSICIAN'S, SUPPLIER'S BILLING NAME, ADDRESS, ZIP CODE & PHONE # <b>I.M. Independent Lab 1 W. Williams Anytown, WI 55555 87654321</b>					29. AMOUNT PAID \$ <b>XX XX</b>				
SIGNED _____ DATE _____					30. BALANCE DUE \$ <b>XX XX</b>				