



State of New Jersey

DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO Box 269
TRENTON NJ 08695-0269

RICHARD J. CODEY
Acting Governor

JOHN E. MCCORMAC, CPA
State Treasurer

NOTICE OF 2005 NURSING HOME PROVIDER ASSESSMENT

The New Jersey "Nursing Home Quality of Care Improvement Fund Act" was signed into law on July 1, 2003 as P.L. 2003 c.105 and was subsequently amended on June 29, 2004, as P.L. 2004, c.41. The Acts establish an assessment on nursing homes, in accordance with federal regulations set forth at 42 C.F.R. 433.68, in order to provide additional funds for improving the quality of care by increasing Medicaid reimbursement for services delivered to those senior citizens and other persons residing in New Jersey nursing homes.

The Department of Health and Senior Services is responsible for the oversight, coordination and disbursement of fund monies. The New Jersey Division of Taxation is charged with the responsibility for collecting the quarterly assessments. The fund will receive revenues from quarterly assessments from nursing homes based upon payment of an assessment in accordance with 42 C.F.R. 433.68. This assessment shall be paid to the Division of Taxation, Department of the Treasury.

Pursuant to the acts and regulations that are being published concurrently with this Notice, all Long Term Care Facilities are required to file quarterly returns on form NHA-100 with the NJ Division of Taxation and the Department of Health and Senior Services no later than 20 calendar days after the close of each quarter. The NHA-100 forms for the quarters ended September, 2004, December, 2004 and March, 2005, and instructions for reporting the quarterly data are attached herewith. See sample at http://www.state.nj.us/treasury/taxation/pdf/other_forms/nha100.pdf. **Filing and payment of the SEPTEMBER and DECEMBER, 2004 assessments are due MARCH 28, 2005. Filing and payment of the MARCH, 2005 assessment is due APRIL 20, 2005.** Any facility that has specialized long-term programs shall report that data for each program on a separate NHA-100, which is provided with the program identified.

All general filing and forms inquiries regarding the Nursing Facility Provider Assessment may be directed to the New Jersey Division of Taxation Customer Service Center by telephone at 609.292.6400 or by writing to the:

New Jersey Division of Taxation
Information and Publications Branch
PO Box 281
Trenton, NJ 08695-0281
Email us through our website at http://www.state.nj.us/treasury/taxation/contactus_tyttaxa.html.

Specific questions regarding data to be submitted should be directed to:

William Dawidowski, Administrative Analyst I, Financial Planning
Department of Health and Senior Services
Division of Senior Benefits and Utilization Management
Office of Nursing Facility Rate Setting and Reimbursement
PO Box 715
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