

Medicare Advanced Beneficiary Notice (ABN) of Non-Coverage

The Advanced Beneficiary Notice (ABN) is a notice given to beneficiaries with traditional Medicare coverage, to convey that Medicare is not likely to provide coverage for a specific test or case.

All healthcare providers and suppliers must complete an ABN if they would like to transfer financial liability to the Medicare beneficiary, with delivery of the notice **prior** to providing the items or services that are the subject of the notice.

In addition, the ABN must be:

- Reviewed with the beneficiary, with all beneficiary questions answered before signing
- The ABN must be delivered far enough in advance that the beneficiary has time to consider the options and make an informed choice
- The ABN must be completed and produced on a single page
- All blanks must be completed, the form signed, and a copy provided to the beneficiary
- The notifier must retain a copy of the ABN on file

The ABN may also be used to provide notification of financial liability for items or services that Medicare never covers. When the ABN is used in this way, it is not necessary for the beneficiary to choose an option box or sign the notice.

On April 4, 2023, the office of Management and Budget (OMB) approved the ABN form CMR-r-131 and instructions. The use of the renewed form with an expiration date of 01/31/2026 is now mandatory, effective on June 30, 2023. The new form can be found [here](#), under downloads.

ABN Claim Reporting Modifiers

When submitting claims to Medicare for tests or procedures where an ABN has been completed, it is important to submit with the appropriate modifiers on the claim. Below are examples of various modifiers submitted for Advanced Beneficiary Notices:

- **GA Modifier- Waiver of Liability Statement Issued as Required by Payer Policy, Individual Case**
Use this modifier to report that an advance written notice was provided to the beneficiary of the likelihood of denial of service as being not reasonable and necessary under Medicare guidelines.
- **GX Modifier - Notice of Liability Issued, Voluntary Under Payer Policy**
Use this modifier to report when you issue a voluntary ABN for a service that Medicare never covers because it is statutorily excluded or is not a Medicare benefit.
- **GY Modifier - Item or Service Statutorily Excluded, Does Not Meet the Definition of Any Medicare Benefit**
Use this modifier to report that Medicare statutorily excludes the item or service or the item or service does not meet the definition of any Medicare benefit.



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- **GZ Modifier - Item or Service Expected to Be Denied as Not Reasonable and Necessary**

Use this modifier to report when you expect Medicare to deny payment of the item or service due to a lack of medical necessity and no ABN was issued.

Proper completion of the form in its entirety is imperative for billing purposes, to ensure there can be no challenges to the validity of the document. For full step-by-step instructions on completing the form, please refer to ABN Form Instructions, found [here](#).

APS looks to provide ongoing support and information to our clients. Please do not hesitate to contact your APS Practice Manager should you have any questions.