

**Five Steps to Demonstrating  
Meaningful Use of an EHR:**  
Developing an Action Plan for  
Your Medical Practice

By Elizabeth W. Woodcock, MBA, FACMPE, CPC



# Five Steps to Demonstrating Meaningful Use of an EHR: Developing an Action Plan for Your Medical Practice

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The government's incentive payment program for electronic health records (EHRs) began January 1, 2011. With thousands of dollars on the table, eligible healthcare professionals must be ready. Planning to implement a government-certified EHR system in your medical practice is critical, but the Centers for Medicare & Medicaid Services (CMS) requires much more than just installing the technology. Eligible professionals must demonstrate that they are making meaningful use of their EHR, according to CMS' explicit definition. It pays — in bonus dollars — to develop a comprehensive plan to achieve meaningful use.

This white paper details certain aspects of participating in the CMS incentive program for meaningful use of an EHR. Key points include:

- Understanding “meaningful use” of an EHR
- Prioritizing steps to participate in the incentive program
- Registering for the incentive program
- Learning how the attestation process works
- Discovering when and how to expect payment

This white paper describes a five-step action plan to participate in the government's incentive payment program.

## Meaningful Use

On July 28, 2010, CMS published the specific requirements for meaningful use of an EHR that eligible healthcare professionals must meet in order to receive incentive payments under the Health Information Technology for Economic and Clinical Health (HITECH) Act, a part of the 2009 American Recovery and Reinvestment Act (ARRA).

The HITECH Act specifies three main components of meaningful use of a certified EHR:

- Automating key clinical functions, such as electronic prescribing;
- Electronically exchanging health information to improve quality of healthcare; and
- Submitting clinical quality and other measures.

The government clearly states its rationale for meaningful use: “Providers will reap benefits beyond financial incentives

— like reduction in errors, availability of records and data, reminders and alerts, clinical decision support and e-Prescribing/refill automation.”<sup>1</sup>

With the July 28 publication of the Electronic Health Record Incentive Program Final Rule, CMS definitively outlines the specifics of Stage One meaningful use to obtain the incentive payments in 2011 and 2012. For Stage One, CMS requires EHR users to:

- Electronically capture health information in a coded format;
- Use that information to track key clinical conditions and communicate that information for care coordination purposes;
- Implement clinical decision-support tools to facilitate disease and medication management; and
- Report clinical quality measures and public health information.

In order to meet these objectives, CMS outlined 15 required core and five additional self-selected criteria, to be chosen from a menu of 10. They are inflexible: you either meet them or you don't. There are exemptions to 13 of the 25 objectives in the two sets, but they are narrow. For example, a participating physician who does not prescribe any medications would not have to meet electronic prescribing objectives.

## The 15 core criteria, listed in abbreviated form, are:

1. Use computerized physician order entry (CPOE)
2. Implement drug-drug and drug-allergy interaction checks
3. Generate and transmit permissible prescriptions electronically
4. Record demographics
5. Maintain an up-to-date problem list of current and active diagnoses
6. Maintain active medication list
7. Maintain active medication allergy list
8. Record and chart changes in vital signs
9. Record smoking status for patients 13 years old or older
10. Implement one clinical decision support rule
11. Report ambulatory clinical quality measures
12. Provide patients with an electronic copy of their health information
13. Provide clinical summaries for patients for each office visit
14. Ensure the capability to exchange key clinical information electronically
15. Protect electronic health information

Eligible professionals must also meet five additional criteria chosen from a menu of 10, including one of two public health criteria. These include incorporating test results into an EHR as structured data, creating lists of patients with specific conditions and submitting information to immunization registries electronically.

Following are the steps to participate in the EHR incentive program.

### Step 1. Prioritize

Even physicians already using an electronic health record may find the government's meaningful use criteria daunting. But as with any large project, breaking it into smaller components makes it more manageable.

Current EHR users can start by dividing the criteria into two categories: functions you are currently performing with your EHR and functions you are not performing with your EHR (but which are possible).

Most importantly, this means choices for physicians, as there are a number of EHR solutions on the market that have received certification from an ONC-Accredited Testing and Certification Board (ONC-ATCB). If your current EHR vendor offers an ONC-ATCB certified solution, you must prioritize implementation of the upgrades

required to get to your vendor's certified release. Once you have completed your upgrade, return to your list and place those former system constraints on the "not performing, but possible" list. These are the functions you will need to learn and use, and your vendor's ability to assist you in this process is mission critical to your success.

If your practice is in the process of purchasing an EHR for the first time, look for an ONC-ATCB certified system with the capability to seamlessly meet the government's criteria. Again, your chosen vendor's ability to assist you in implementing all the features needed to achieve meaningful use is key to your success.

Before you launch an action plan for each criterion, determine the exclusions that apply to your situation. For example, a physician who has no patients 65 years old or older, or age five or younger, would not have to meet one of the menu-based requirements of sending an appropriate reminder for preventive or follow-up care to 20 percent or more of all patients in those age groups during the EHR reporting period.

This is your opportunity to choose the five menu-based criteria you want to report. Keep in mind that you must select one of the two public health-related criteria, and reporting an exclusion is adequate. By letting CMS know that your medical practice meets a reporting criteria exclusion, you would only be responsible for attesting with specific data for four criteria. Don't get exclusion-happy, however. CMS reveals that eligible participants should claim an exclusion for a menu objective only when "there are no remaining menu objectives for which they qualify or if there are no remaining menu objectives that are relevant to their scope of practice."<sup>2</sup>

Keep in mind that states can ask Medicaid participants to move four of the menu-based criteria up to the core, thus requiring a total of 19, so you'll need to keep abreast of your state's requirements if you are seeking a bonus through the Medicaid program.

Finally, you may want to start off by choosing more than five – thus, if you fail at one, you will have a replacement.

Strike from the menu any criterion for which your practice is excluded and the ones that you won't pursue. Develop an action plan to perform the criteria that you're not already doing today.

Before you nail down the details, gather stakeholders to set the timing of your practice's participation in the EHR incentive program. For Medicare, you'll need to prove

meaningful use for 90 consecutive days. If you want to participate in 2011, you can start reporting on April 1 – for the period of January 1 to March 31, that is – or wait until October 1 to begin. Note that participation in 2012 will deliver the same maximum payment of \$44,000, so deciding to prepare, test and validate in 2011 is certainly an option. For providers eligible for Medicaid participation, proving meaningful use isn't necessary in the initial payment year. Instead, you'll need to review your state's criteria for attesting to adopting, implementing or upgrading your EHR system. Regardless of which program you choose, determining when you want to participate provides the framework for developing your action plan.

## Step 2. Plan for Implementation

Once your system can perform the tasks to meet the required criteria, develop a plan to implement them. Transfer the CMS meaningful use criteria onto an Excel spreadsheet. Sort them, check off those for which you are excluded and those with which you already comply: "record [patient] demographics," for example.

However, for others, such as "provide patients with an electronic copy of their health information, upon request, within three business days," you may have more steps to complete.

Take the set of "not performing, but possible" criteria and create columns for them; columns should include the stakeholders, action plan, completion due date, responsible individuals and testing protocols for each. Keep in mind your end goal. For example, if you want your practice participating in the EHR incentive program by the fall of 2011, you must strive to complete your action plan before the end of summer 2011.

To help you complete your planning spreadsheet, fill out the columns accordingly:

**STAKEHOLDERS:** The people who need to be involved in the implementation of this criterion. Include individuals directly involved, as well as those who need to help with initial set-up, training and/or implementation.

**ACTION PLAN:** Details about how to accomplish the criterion, including alterations in workflow, if necessary, and training schedule.

**COMPLETION DUE DATE:** The timeframe for which initial compliance with the criterion is expected. Be aggressive but realistic.

**RESPONSIBLE INDIVIDUALS:** Those who will champion the criterion from start to finish.

**TESTING PROTOCOL:** The methods and timeframe for testing the criterion for compliance. Finally, rank criteria based on priority. Don't prioritize based on those that the government requires, because all criteria have equal weight from that perspective. Rather, prioritize by the time and resources each criterion requires of your practice – a difficulty index, if you will. The more time and resources you need, the higher the criterion's priority, as the journey to attestation is not a long one.

## Step 3. Register

All eligible professionals intending to participate in the EHR incentive program through Medicare or Medicaid are required to register through CMS. You can do this online at [www.cms.gov/EHRincentiveprograms](http://www.cms.gov/EHRincentiveprograms). Medicare-eligible professionals must have a National Provider Identifier (NPI), and be enrolled in the CMS Provider Enrollment, Chain and Ownership System (PECOS) to participate in the EHR incentive program. To register, CMS also requires:

- National Plan and Provider Enumeration System (NPPES) User ID and Password.
- Payee Tax Identification Number (if the EP is reassigning his/her benefits).
- Payee National Provider Identifier (NPI) (if the EP is reassigning his/her benefits).

For the EHR program registration, eligible professionals can employ the same user identification and password used for the NPPES, which are consistent with the data elements required to access PECOS. For eligible professionals who do not have an active user identification and password for NPPES or PECOS, CMS directs them to its "Identity & Access Management" division, via a direct link from the EHR registration.

Medicaid-eligible professionals who are only participating in the Medicaid EHR incentive program are not required to enroll in PECOS.<sup>3</sup> Registration for 10 states begins in early 2011 — Alaska, Iowa, Kentucky, Louisiana, Oklahoma, Michigan, Mississippi, North Carolina, South Carolina, Tennessee and Texas in January and California, Missouri and North Dakota in February — with CMS noting that other states will likely launch their registration in the spring and summer of 2011.

CMS does not require a participating professional to have a certified EHR to register for either the Medicare or Medicaid EHR incentive program.<sup>3</sup>

The agency will allow eligible professionals to "begin the EHR reporting period for demonstrating meaningful use before their EHR technology is certified. Certification need only be obtained prior to the end of the EHR reporting period."<sup>4</sup>

Eligible professionals must select one taxpayer identification number (TIN) to which CMS should direct its incentive payments. Before making your decision, check with your accountant or financial advisor. CMS warns, "...Nothing in the [HITECH] Act excludes such payments from taxation or as tax-free income. Therefore, it is our belief that incentive payments would be treated like any other income. Providers should consult with a tax advisor or the Internal Revenue Service regarding how to properly report this income on their filings."<sup>5</sup>

Large practices expecting a streamlined registration process shouldn't hold out hope: CMS states, "At this time there is no method available to register multiple EPs [eligible professionals] via a single transaction for the Medicare and Medicaid EHR Incentive Programs. Each EP will have to register separately."<sup>6</sup>

For questions regarding registration, CMS opened the EHR Information Center, which can be reached at 888-734-6433.

## Step 4. Attest

To successfully participate in the program, participants must attest that they completed the 15 core measures, the five menu-based measures and any claimed exclusions, all the while using a certified system to accomplish these objectives. For each criterion, CMS requires eligible healthcare professionals to report the numerator — for example, how many patients you provided with an electronic copy of their health information — and the denominator — how many patients made the request. There's no need to polish your math skills, however. The certification process for EHR vendors requires proof that their systems can meet program reporting requirements.<sup>7</sup>

If applicable, you'll have to report the basis for your exclusion from any criterion. In addition to reporting the results of their performance on the meaningful use measures, participating professionals will be asked to identify the certified technology they are using.

CMS does not have the capacity to accept data electronically from participants' EHR systems in 2011. Thus, the agency will allow a self-reporting attestation process to prove compliance at least for the program's initial payment year. Although CMS hasn't yet determined the particulars regarding the format of the attestation, it is important for preparing to participate in the reporting process. CMS plans to issue additional guidance about the attestation process, which may open as early as April 2011. The agency also plans to construct a secure, web-based portal to accept data in the future.<sup>8</sup>

The EHR incentive program — whether through Medicare or Medicaid — relies on good-faith reporting. However, CMS has revealed its intention to audit participants and is developing an audit strategy "to ameliorate and address the risk of fraud and abuse."<sup>9</sup>

Although the registration process for Medicaid-participating professionals begins with CMS, each state is formulating the details of the attestation process for its healthcare professionals who participate in the Medicaid incentive program. Because CMS doesn't require meaningful use for the first payment year for the Medicaid program — payment hinges on adopting implementing or upgrading (AIU) to a certified EHR system — the Medicaid attestation process will differ significantly from Medicare's. It's also likely to vary state by state.

For the Medicaid program, CMS is requiring each state to submit a proposal regarding the auditing of participants' adoption, implementation or upgrading to certified EHR technology, as well as to describe how they will verify that providers meet this requirement. If you are adopting, implementing or upgrading an EHR to comply with the Medicaid EHR incentive program, your state must clearly specify the attestation documentation you must maintain, and for how long, in case of audit.

"If States determine that certain provider types are a high risk for potential fraud/abuse for [EHR] AIU, then they can ask for some verification of adopting, implementation or upgrading," reveals CMS. The agency suggests that this be done in a targeted manner, using the simplest, least-burdensome approach for providers. And you don't have to have installed a certified EHR. You can demonstrate AIU by:

- Acquiring, purchasing or securing access to certified EHR technology;
- Installing or using certified EHR technology capable of meeting meaningful use requirements; or
- Expanding the available functionality of certified EHR technology able to meet meaningful-use requirements at the practice site, including staffing, maintenance and training, or upgrading from existing EHR technology to certified EHR technology.<sup>10</sup>

Notably, attesting to meaningful use for Medicaid is an option for participants. For the first year of Medicaid incentive payment, CMS will allow eligible professionals to demonstrate that they are meaningful users of certified EHR technology for the 90-day reporting period "as an alternative to demonstrating that they have adopted, implemented or upgraded certified EHR technology."<sup>11</sup>

For more information about Medicaid attestation, query your state's website for the program; most have designated information pages. (See Appendix for listing of state's websites.) The agency urges participating professionals to work with their Regional Extension Centers on EHR implementation.<sup>12</sup>

The Regional Extension Centers, spread throughout the country, are also invaluable resources on the details of your state's registration and attestation process, as well as other information specific to its EHR incentive plan.



## Step 5: Get Paid

If you fulfill the requirements of the Medicare EHR incentive program, you can expect CMS to make a single, consolidated annual payment to you or the entity you specified during registration. According to CMS, the agency will send payments approximately four to six weeks after you successfully attest that you demonstrated meaningful use of certified EHR technology.<sup>13</sup>

For Medicare EHR incentive payment program participants, the government has established annual incentive payments based on 75 percent of total allowed fee-for-service Medicare charges, up to a maximum. For the first year of the program, for example, the maximum allowable is \$18,000, so total allowed charges must be \$24,000.

Medicare will make incentive payments on a rolling basis after CMS has ascertained that the eligible healthcare professional met the meaningful use requirements for the reporting period and that he/she has met the threshold for maximum allowable charges. "While CMS expects that Medicare incentive payments will begin in May 2011, [incentive] payments will be held for eligible professionals until the eligible professional meets the \$24,000 threshold in allowed charges."<sup>14</sup>

In the event that you do not meet the maximum-allowed-charges threshold by the end of the calendar year, Medicare will make payment after the deadline to submit claims for the period.<sup>15</sup>

If you have met it by the time you've completed the attestation process, you'll receive the maximum (See Exhibit One).

Each state will detail its payment method for Medicaid program participants. "Medicaid incentives will be paid by the States..., but the timing will vary according to State."<sup>16</sup>

While the Medicare EHR incentive program is available to eligible professionals participating in Medicare or submitting claims to Medicare beneficiaries on behalf of patients, inclusion in the Medicaid program requires a minimum of 30 percent Medicaid patient volume.<sup>17</sup>

If you drop below the threshold, you can change programs— but only once. (The same switch can be made from Medicare to Medicaid, if you become eligible and interested in participating in your state's incentive program.)

Although CMS gives states the option to decline participation in the EHR incentive program, early indications are that all states will participate, although many are still determining the timing and the terms of the pay-outs.

Eligible professionals concerned about their state's ability to finance the program may be assured that the federal government is funding the vast majority of the payments for successful participants. The HITECH Act provides a 90 percent federal match for state planning activities to administer and distribute the incentive payments to Medicaid professionals. This is intended to ensure the appropriate allocation of payments through audits and to encourage participation in statewide efforts to promote the meaningful use of EHR technology.<sup>18</sup>

Keep in mind one final detail: participating in either program won't negate your eligibility for the government's pay-for-performance program, the Physician Quality Reporting Initiative. For Medicare participants, however, receiving an incentive payment from Medicare's ePrescribing program will no longer be an option. Being a part of ePrescribing is still an option for Medicaid participants, however.

Once you get the money, do you have to invest it in your EHR? The answer is no. "Like the Medicare EHR incentive program, neither the statute nor the CMS final rule dictates how a Medicaid provider must use their EHR incentive payment. The incentives are not a reimbursement and are at the providers' discretion, similar to a bonus payment."<sup>19</sup>

Physicians and other eligible professionals seeking to participate in the government's incentive program would be advised to focus first on their EHR action plans – like this five-step plan – and leave thoughts of spending the incentive amounts for later time.



# Exhibit One: CMS Medicare and Medicaid EHR Incentive Programs Milestone Timeline

- Fall 2010** >> Certified EHR technology available and listed on ONC website
- Winter 2011** >> JANUARY 2011 Registration for the EHR incentive Programs begins  
JANUARY 2011 For Medicaid providers, States may launch their programs if they so choose
- Spring 2011** >> APRIL 2011 Attestation for the Medicare EHR Incentive Program begins  
MAY 2011 EHR Incentive Payments begin
- Fall 2011** >> November 30, 2011 Last day for eligible hospitals and CAHs to register and attest to receive an Incentive Payment for FFY2011
- Winter 2012** >> February 29, 2012 Last day for EPs to register and attest to receive an Incentive Payment for CY 2011
- 2014** >> Last year to initiate participation in the Medicare EHR Incentive Program
- 2015** >> Medicare payment adjustment begin for EPs and eligible hospitals that are not meaningful users of EHR technology
- 2016** >> Last year to receive a Medicare EHR Incentive Payment  
Last year to initiate participation in Medicaid EHR Incentive Program
- 2021** >> Last year to receive Medicaid EHR Incentive Payment



## Appendix: Medicaid Websites by State

### Alabama

[http://medicaid.alabama.gov/CONTENT/6.0\\_Providers/default.aspx](http://medicaid.alabama.gov/CONTENT/6.0_Providers/default.aspx)

### Alaska

[http://hss.state.ak.us/hit/docs/preparation\\_checklist.pdf](http://hss.state.ak.us/hit/docs/preparation_checklist.pdf)

### Arizona

<http://www.azahcccs.gov/HIT/about/Incentives.aspx>

### Arkansas

<https://www.medicaid.state.ar.us/provider/arra.aspx>

### California

<http://www.ehealth.ca.gov/>

### Colorado

<http://www.colorado.gov/cs/Satellite/HCPF/HCPF/1251581838726>

### Connecticut

<https://www.ctdssmap.com/CTPortal/Provider/EHRIncentiveProgram/tabid/53/Default.aspx>

### Delaware

[http://dhss.delaware.gov/dhss/dmma/ehr\\_summary.html](http://dhss.delaware.gov/dhss/dmma/ehr_summary.html)

### District of Columbia

[https://questions.cms.hhs.gov/app/answers/detail/a\\_id/9966/~/~can-eps-in-washington,-d.c.,-receive-electronic-ehr-incentive-payments%3F](https://questions.cms.hhs.gov/app/answers/detail/a_id/9966/~/~can-eps-in-washington,-d.c.,-receive-electronic-ehr-incentive-payments%3F)

<http://ehealthdc.org/>

### Florida

<http://www.fhin.net/FHIN/MedicaidElectronicHealthRecordIncentiveProgram.shtml>

### Georgia

[http://dch.georgia.gov/00/article/0,2086,31446711\\_154959664\\_156789923,00.html](http://dch.georgia.gov/00/article/0,2086,31446711_154959664_156789923,00.html)

### Hawaii

<http://www.hawaiihie.org/>

### Idaho

<http://healthandwelfare.idaho.gov/default.aspx?TabId=1405>

### Illinois

<http://www.hie.illinois.gov/ehrincentives/>

### Indiana

<http://provider.indianamedicaid.com/general-provider-services/ehr-incentive-program.aspx>

### Iowa

<http://www.ime.state.ia.us/Providers/EHRIncentives.html>

### Kansas

<http://www.khpa.ks.gov/hite/default.htm>

### Kentucky

<http://chfs.ky.gov/dms/ehr.htm>

**Louisiana**

<http://new.dhh.louisiana.gov/index.cfm/page/47/n/81>

**Maine**

[http://www.maine.gov/dhhs/oms/HIT/ehr\\_incent.htm](http://www.maine.gov/dhhs/oms/HIT/ehr_incent.htm)

**Maryland**

<http://www.dhmh.state.md.us/mma/ehr/index.html>

**Massachusetts**

<http://www.maehi.org/>

**Michigan**

<http://www.michiganhealthit.org/>

**Minnesota**

<http://www.health.state.mn.us/divs/orhpc/hit/fund.html>

**Mississippi**

<http://www.medicaid.ms.gov/News/Medicaid%20Healthcare%20IT%20Incentive%20Program%20for%20Physicians%20%203.pdf>

<http://www.medicaid.ms.gov/>

**Missouri**

<http://www.dss.mo.gov/mhd/ehr/>

**Montana**

<http://medicaidprovider.hhs.mt.gov/providerpages/ehrincentives.shtml>

**Nebraska**

<http://www.hhs.state.ne.us/med/EHR.htm>

**Nevada**

<http://dhcftp.state.nv.us/EHRIncentives.htm>

**New Hampshire**

<http://www.nhmedicaidhit.org/>

**New Jersey**

[http://www.state.nj.us/health/bc/documents/hitc10/hit\\_operational\\_plan\\_onc.pdf](http://www.state.nj.us/health/bc/documents/hitc10/hit_operational_plan_onc.pdf)

**New Mexico**

<http://www.hsd.state.nm.us/mad/MeiPP.html>

**New York**

<http://www.omig.ny.gov/data/content/view/223/306/>

[http://www.omig.ny.gov/data/images/stories//electronic\\_health\\_records.pdf](http://www.omig.ny.gov/data/images/stories//electronic_health_records.pdf)

**North Carolina**

<http://www.ncdhhs.gov/dma/provider/ehr.htm>

**North Dakota**

<http://www.healthit.nd.gov/2010/11/18/ehr-incentive-progam-qa-session/>

**Ohio**

<http://jfs.ohio.gov/ohp/HIT%20Program.stm>

## Oklahoma

[http://www.okhca.org/about.aspx?id=10601&parts=10606\\_11697\\_11707](http://www.okhca.org/about.aspx?id=10601&parts=10606_11697_11707)

## Oregon

<http://www.oregon.gov/DHS/mhit/incentive.shtml>

## Pennsylvania

<http://www.dpw.state.pa.us/provider/index.htm>

## Rhode Island

[http://www.dhs.ri.gov/Portals/0/Uploads/Documents/Public/MA\\_Providers/ehr\\_incentive\\_prg.pdf](http://www.dhs.ri.gov/Portals/0/Uploads/Documents/Public/MA_Providers/ehr_incentive_prg.pdf)  
<http://www.dhs.ri.gov/tabid/907/Default.aspx>

## South Carolina

<http://hit.scdhhs.gov/hit/>

## South Dakota

<http://dss.sd.gov/medicalservices/incentiveprogram/index.asp>

## Tennessee

<http://www.tn.gov/tenncare/hitech.html>  
[http://www.tnmed.org/TennCare\\_listserv/](http://www.tnmed.org/TennCare_listserv/)

## Texas

[http://www.tmhp.com/Pages/Medicaid/Medicaid\\_home.aspx](http://www.tmhp.com/Pages/Medicaid/Medicaid_home.aspx)

## Utah

<http://www.health.utah.gov/medicaid/provhtml/HIT.htm>

## Vermont

[http://hcr.vermont.gov/improve\\_quality/healthcare\\_IT](http://hcr.vermont.gov/improve_quality/healthcare_IT)

## Virginia

[http://dmasva.dmas.virginia.gov/Content\\_pgs/pr-arra.aspx](http://dmasva.dmas.virginia.gov/Content_pgs/pr-arra.aspx)

## Washington

<http://www.hca.wa.gov/arra>

## West Virginia

[http://www.wvdhhr.org/bms/iHIPAA/EHR\\_main.asp](http://www.wvdhhr.org/bms/iHIPAA/EHR_main.asp)

## Wisconsin

<http://www.dhs.wisconsin.gov/ehrincentive/>

## Wyoming

<http://www.health.wyo.gov/healthcarefin/medicaid/thr.html>



- 1 CMS. Accessed October 28, 2010 at:  
[www.cms.gov/EHRIncentivePrograms/35\\_Meaningful\\_Use.asp#TopOfPage](http://www.cms.gov/EHRIncentivePrograms/35_Meaningful_Use.asp#TopOfPage)
- 2 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10162/p/21%2C26%2C1058](http://questions.cms.hhs.gov/app/answers/detail/a_id/10162/p/21%2C26%2C1058)
- 3 CMS. Accessed October 28, 2010 at:  
[www.cms.gov/EHRIncentivePrograms/50\\_Registration.asp#TopOfPage](http://www.cms.gov/EHRIncentivePrograms/50_Registration.asp#TopOfPage)
- 4 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10157](http://questions.cms.hhs.gov/app/answers/detail/a_id/10157)
- 5 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10138](http://questions.cms.hhs.gov/app/answers/detail/a_id/10138)
- 6 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10141](http://questions.cms.hhs.gov/app/answers/detail/a_id/10141)
- 7 Medicare and Medicaid Programs; Electronic Health Record Incentive Program. Final Rule. Published July 28, 2010 in Federal Register. Accessed October 28, 2010 at:  
<http://edocket.access.gpo.gov/2010/pdf/2010-17207.pdf>
- 8 Medicare and Medicaid Programs; Electronic Health Record Incentive Program. Final Rule. Published July 28, 2010 in Federal Register. Accessed October 28, 2010 at:  
<http://edocket.access.gpo.gov/2010/pdf/2010-17207.pdf>
- 9 Medicare and Medicaid Programs; Electronic Health Record Incentive Program. Final Rule. Published July 28, 2010 in Federal Register. Accessed October 28, at:  
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- 10 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10100/p/21%2C26%2C1058](http://questions.cms.hhs.gov/app/answers/detail/a_id/10100/p/21%2C26%2C1058)
- 11 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10083](http://questions.cms.hhs.gov/app/answers/detail/a_id/10083)
- 12 CMS. Accessed October 28, 2010 at:  
[http://questions.cms.hhs.gov/app/answers/detail/a\\_id/10160/p/21%2C26%2C1058](http://questions.cms.hhs.gov/app/answers/detail/a_id/10160/p/21%2C26%2C1058)
- 13 Ibid.
- 14 CMS. Medicare Electronic Health Record Incentive Payments for Eligible Professionals, Accessed October 28, 2010 at:  
[www.cms.gov/MLNProducts/downloads/CMS\\_eHR\\_Tip\\_Sheet.pdf](http://www.cms.gov/MLNProducts/downloads/CMS_eHR_Tip_Sheet.pdf)
- 15 Ibid.
- 16 Pediatricians are eligible at 20 percent, for 67.7 percent of incentive. For more information about Medicaid eligibility, to include the details regarding the volume threshold, see:  
[https://www.cms.gov/EHRIncentivePrograms/20\\_Eligibility.asp](https://www.cms.gov/EHRIncentivePrograms/20_Eligibility.asp)
- 17 CMS. Accessed October 28, 2010 at:  
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