

## Table 1 An example of a comprehensive adjustment list

### Adjustment Categories

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Medicare Contractual	Deceased patient
Medicaid Contractual	Failed appeal
Worker's Compensation Contractual	Finance discount
Insurance Carrier ____ (name) ____ Contractual	Late filing penalty
Insurance Carrier ____ (name) ____ Contractual	Medicare uncovered service
Appeal late	Multiple procedure discounting (51 modifier)
Appeal denied	Out-of-network discount
Bad debt	Professional adjustment
Bankruptcy	Revision of surgery
Bilateral procedure discount (50 modifier)	Small balance
Bundling adjustment	Preauthorization/Precertification not obtained
Cash discount	Patient not eligible for insurance on date of service
Charity	No referral authorization for date of service
Collection agency (One write-off code per agency)	Modifier 25 denial
Cosurgery adjustment (62 modifier)	Unbundling adjustment
Diagnosis does not support procedure	Uncovered service
Reduced services discount (52 modifier)	Included in global surgical package

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