
Surgery Billing Examples: CMS-1500

Page updated: August 2020

Examples in this section are to assist providers in billing for surgical procedures on the *CMS-1500* claim form. Refer to the surgery sections of this manual for detailed policy information. Refer to the *CMS-1500 Completion* section of this manual for instructions to complete claim fields not explained in the following examples. For additional claim preparation information, refer to the *Forms: Legibility and Completion Standards* section of this manual.

Billing Tips: When completing claims, do not enter the decimal points in ICD-10-CM codes or dollar amounts. If requested information does not fit neatly in the *Additional Claim Information* field (Box 19) of the claim, type it on an 8½ x 11-inch sheet of paper and attach it to the claim.

Modifier 50

Figure 1. Using Modifier 50 to Identify a Bilateral Procedure That Requires Additional Significant Time.

Modifier 50 is billed to identify a bilateral procedure that is more complex and/or requires additional significant time at a single operative session.

In this example, CPT® code 40701 (plastic repair of cleft lip/nasal deformity; primary bilateral, one stage procedure) is the primary procedure and CPT code 69436 (tympanostomy [requiring insertion of ventilating tube], general anesthesia) is the secondary procedure. Both procedures are bilateral.

Line 1: Enter code “40701” with modifier AG (primary surgeon) in the *Procedures, Services or Supplies* field (Box 24D). (This code does not require a 50 modifier because this is the primary surgery and the CPT descriptor designates this is a bilateral procedure.).

Line 2: Enter code “69436” with modifier 51 (multiple procedures) in the *Procedures, Services or Supplies* field (Box 24D) to signify this is the secondary procedure.

Line 3: Enter code “69436” a second time with modifier 50 (bilateral procedure) in the *Procedures, Services or Supplies* field (Box 24D) to signify the procedure requires additional significant time at a single operative session.

In this example, appropriate ICD-10-CM codes are entered in the *Diagnosis or Nature of Illness or Injury* field (Box 21) for primary and secondary diagnoses.

Because this claim is submitted with a diagnosis code, an ICD indicator is required between the dotted lines in the *ICD Ind.* area of Box 21. An indicator is required only when an ICD-10-CM/PCS code is entered on the claim.

Enter the date of service in the six-digit format in the *Date(s) of Service* field (Box 24A). Enter Place of Service code “22” (outpatient hospital) in Box 24B.

In this example information explaining the bilateral procedures billed on claim lines 2 and 3 is entered in the *Additional Claim Information* field (Box 19). This information is optional but is recommended because it helps claim examiners identify the location of bilateral procedures and process the claim more quickly.

Enter the usual and customary charges in the *Charges* field (Box 24F). Enter a “1” in the *Days or Units* field (Box 24G) for code 40701 and each entry of code 69436.

HEALTH INSURANCE CLAIM FORM											
APPROVED BY NATIONAL UNIFORM CLAIM COMMITTEE (NUCC) 02/12											
PICA <input type="checkbox"/>										PICA <input type="checkbox"/>	
1. MEDICARE <input type="checkbox"/> (Medicare#)	MEDICAID <input checked="" type="checkbox"/> (Medicaid#)	TRICARE <input type="checkbox"/> (ID#/DoD#)	CHAMPVA <input type="checkbox"/> (Member ID#)	GROUP HEALTH PLAN <input type="checkbox"/> (ID#)	FECA BLK LUNG <input type="checkbox"/> (ID#)	OTHER <input type="checkbox"/> (ID#)	1a. INSURED'S I.D. NUMBER (For Program in Item 1)				
						90000000A95001					
2. PATIENT'S NAME (Last Name, First Name, Middle Initial)				3. PATIENT'S BIRTH DATE		SEX		4. INSURED'S NAME (Last Name, First Name, Middle Initial)			
DOE, JOHN				06 21 62		M <input checked="" type="checkbox"/> F <input type="checkbox"/>					
5. PATIENT'S ADDRESS (No., Street)				6. PATIENT RELATIONSHIP TO INSURED				7. INSURED'S ADDRESS (No., Street)			
1234 MAIN STREET				Self <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Other <input type="checkbox"/>							
CITY		STATE		8. RESERVED FOR NUCC USE				CITY		STATE	
ANYTOWN		CA									
ZIP CODE		TELEPHONE (Include Area Code)						ZIP CODE		TELEPHONE (Include Area Code)	
958235555		(916) 555-5555									
9. OTHER INSURED'S NAME (Last Name, First Name, Middle Initial)				10. IS PATIENT'S CONDITION RELATED TO:				11. INSURED'S POLICY GROUP OR FECA NUMBER			
a. OTHER INSURED'S POLICY OR GROUP NUMBER				a. EMPLOYMENT? (Current or Previous)				a. INSURED'S DATE OF BIRTH			
				<input type="checkbox"/> YES <input checked="" type="checkbox"/> NO				MM DD YY M <input type="checkbox"/> F <input type="checkbox"/>			
b. RESERVED FOR NUCC USE				b. AUTO ACCIDENT? PLACE (State)				b. OTHER CLAIM ID (Designated by NUCC)			
				<input type="checkbox"/> YES <input type="checkbox"/> NO							
c. RESERVED FOR NUCC USE				c. OTHER ACCIDENT?				c. INSURANCE PLAN NAME OR PROGRAM NAME			
				<input type="checkbox"/> YES <input type="checkbox"/> NO							
d. INSURANCE PLAN NAME OR PROGRAM NAME				10d. CLAIM CODES (Designated by NUCC)				d. IS THERE ANOTHER HEALTH BENEFIT PLAN?			
								<input type="checkbox"/> YES <input type="checkbox"/> NO <i>If yes, complete items 9, 9a, and 9d.</i>			
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 _____					
13. INSURED'S OR AUTHORIZED PERSON'S SIGNATURE I authorize payment of medical benefits to the undersigned physician or supplier for services described below.											
SIGNED _____											
14. DATE OF CURRENT ILLNESS, INJURY, or PREGNANCY (LMP)				15. OTHER DATE				16. DATES PATIENT UNABLE TO WORK IN CURRENT OCCUPATION			
MM DD YY QUAL.				MM DD YY QUAL.				FROM MM DD YY TO MM DD YY			
17. NAME OF REFERRING PROVIDER OR OTHER SOURCE				17a. NPI				18. HOSPITALIZATION DATES RELATED TO CURRENT SERVICES			
DR. BOB SMITH				17b. NPI 0123456789				FROM MM DD YY TO MM DD YY			
19. ADDITIONAL CLAIM INFORMATION (Designated by NUCC)											
LINES 2 AND 3 - BILATERAL MYRINGOTOMIES											
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY Relate A-L to service line below (24E) ICD Ind. 0											
A. D1D1D1D	B. D2D2D2D	C. _____	D. _____	E. _____	F. _____	G. _____	H. _____	I. _____	J. _____	K. _____	L. _____
24. A. DATE(S) OF SERVICE	B. PLACE OF SERVICE	C. EMG	D. PROCEDURES, SERVICES, OR SUPPLIES	E. DIAGNOSIS	F. \$ CHARGES	G. DAYS OR UNITS	H. EP/SDI Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #		
From MM DD YY To MM DD YY			(Explain Unusual Circumstances) CPT/HCPCS MODIFIER	POINTER							
1	10	01	15	22	40701	AG		412000	1	NPI	
2	10	01	15	22	69436	51		60000		NPI	
3	10	01	15	22	69436	50		60000		NPI	
4										NPI	
5										NPI	
6										NPI	
25. FEDERAL TAX I.D. NUMBER		SSN EIN		26. PATIENT'S ACCOUNT NO.		27. ACCEPT ASSIGNMENT?		28. TOTAL CHARGE		29. AMOUNT PAID	
		<input type="checkbox"/>				<input type="checkbox"/> YES <input type="checkbox"/> NO		\$ 532000		\$	
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.)				32. SERVICE FACILITY LOCATION INFORMATION				33. BILLING PROVIDER INFO & PH # (916) 555-5555			
SIGNED <i>Jane Doe</i>				a. NPI				JANE SMITH 1027 MAIN STREET ANYTOWN CA 958235555			
DATE 10/30/15				b.				a. 1234567890 b.			

Figure 1: Using Modifier 50 to Identify a Bilateral Procedure That Requires Additional Significant Time.

Modifier AG

Figure 2. Enter the Primary, Bilateral and Multiple Procedure Modifiers AG, 50 and 51 in Box 24D.

In this example, CPT code 28292 (correction, hallux valgus [bunionectomy], with sesamoidectomy, when performed; with resection of proximal phalanx base, when performed, any method) is the primary procedure.

Line 1: Enter code “28292” with modifier AG (primary surgeon) in the *Procedures, Services or Supplies* field (Box 24D).

Line 2: Enter code “28292” with modifier 50 (bilateral procedure) in the *Procedures, Services or Supplies* field (Box 24D) to signify the procedure requires additional significant time.

Line 3: Enter code “28090” with modifier 51 (multiple procedures) in the *Procedures, Services or Supplies* field (Box 24D) to signify this is the secondary procedure.

Enter the 11-digit *Treatment Authorization Request (TAR) Control Number (TCN)* in the *Prior Authorization Number* field (Box 23).

Enter the date of service in the six-digit format in the *Date(s) of Service* field (Box 24A).

Enter Place of Service code “21” (inpatient hospital) in Box 24B.

In this example, information explaining the procedures billed on claim lines 1 through 3 is entered in the *Additional Claim Information* field (Box 19). This information is optional but is recommended because it helps claim examiners identify the location of bilateral procedures and process the claim more quickly.

Enter the usual and customary charges in the *Charges* field (Box 24F). Enter a “1” in the *Days or Units* field (Box 24G) for codes 28292 and 28090

19. ADDITIONAL CLAIM INFORMATION (Designated by NUCC) LINE 1: BUNIONECTOMY, RT FOOT. LINE 2: BUNIONECTOMY, LT FOOT. LINE 3; EXCISION OF LESION										20. OUTSIDE LAB? <input type="checkbox"/> YES <input type="checkbox"/> NO		\$ CHARGES		
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY Relate A-L to service line below (24E) ICD Ind.:										22. RESUBMISSION CODE		ORIGINAL REF. NO.		
A. _____ B. _____ C. _____ D. _____ E. _____ F. _____ G. _____ H. _____ I. _____ J. _____ K. _____ L. _____										23. PRIOR AUTHORIZATION NUMBER 91234567891				
24. A. DATE(S) OF SERVICE		B. PLACE OF SERVICE		C. EMG		D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS MODIFIER			E. DIAGNOSIS POINTER	F. \$ CHARGES	G. DAYS OR UNITS	H. SPT Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
1	10	01	17	21		28292	AG		16171	1		NPI		
2	10	01	17	21		28292	50		16171	1		NPI		
3	10	01	17	21		28090	51		12128	1		NPI		
4												NPI		

Figure 2: Enter the Primary, Bilateral and Multiple Procedure Modifiers AG, 50 and 51 in Box 24D

Multiple Bilateral Procedures: Modifiers AG, 50, 51 and 99

Figure 3. Using modifiers AG, 50, 51 and 99 to identify multiple bilateral procedures.

In this example, three bilateral procedures are performed on the patient's eyes and nose by the same physician during the same operative session.

Line 1: Enter code "68720" with modifier AG (primary surgeon) in the *Procedures, Services or Supplies* field (Box 24D). This is the primary procedure.

Line 2: Enter code "68720" with modifier 50 (bilateral procedure) in the *Procedures, Services or Supplies* field (Box 24D) to signify this is bilateral to the primary procedure.

Line 3: Enter code "31200" with modifier 51 (multiple procedures) in the *Procedures, Services or Supplies* field (Box 24D) to signify this is the secondary procedure.

Line 4: Enter code "31200" with modifier 99 (multiple modifiers) in the *Procedures, Services or Supplies* field (Box 24D) to signify this procedure is billed with multiple modifiers.

Enter the date of service in the six-digit format in the *Date(s) of Service* field (Box 24A).

Enter Place of Service code "21" (inpatient hospital) in Box 24B.

In the *Additional Claim Information* field (Box 19) document "Line 4: Modifier 99 = Modifiers 50 + 51."

In addition, "See Attachment" is entered in the *Additional Claim Information* field (Box 19). The attachment is included with the claim because there is not enough room in the *Additional Claim Information* field (Box 19) to explain the procedures billed on claim lines 1 through 6. This information is optional but is recommended because it helps claim examiners identify the location of bilateral procedures and process the claim more quickly.

Enter the usual and customary charges in the *Charges* field (Box 24F). Enter a "1" in the *Days or Units* field (Box 24G) for codes 68720 and 31200.

19. ADDITIONAL CLAIM INFORMATION (Designated by NUCC) LINE 4: MODIFIER 99 = MODIFIERS 50 + 51. SEE ATTACHMENT.										20. OUTSIDE LAB? \$ CHARGES <input type="checkbox"/> YES <input type="checkbox"/> NO						
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY Relate A-L to service line below (24E) ICD Ind. _____										22. RESUBMISSION CODE _____ ORIGINAL REF. NO. _____						
23. PRIOR AUTHORIZATION NUMBER _____																
24. A. DATE(S) OF SERVICE From To B. PLACE OF SERVICE C. EMG D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) E. DIAGNOSIS POINTER F. \$ CHARGES G. DAYS OR UNITS H. EPBDT Family Plan I. ID. QUAL. J. RENDERING PROVIDER ID. #																
1	10	01	15			21		68720	AG			16171	1		NPI	
2	10	01	15			21		68720	50			16171	1		NPI	
3	10	01	15			21		31200	51			12128	1		NPI	
4	10	01	15			21		31200	99			12128	1		NPI	
5															NPI	
6															NPI	

Figure 3: Using Modifiers AG, 50, 51 and 99 to Identify Multiple Bilateral Procedures.

Modifiers 80 and 99

Figure 4. Modifiers 80 and 99.

In this example, CPT code 28292 (correction, hallux valgus [bunionectomy], with sesamoidectomy, when performed; with resection of proximal phalanx base, when performed, any method) is the primary procedure.

Line 1: Enter code “28292” with modifier 80 (indicating that an assistant surgeon rendered the service) in the *Procedures, Services or Supplies* field (Box 24D).

Line 2: Enter code “28292” with modifier 99 (signifying that the procedure is billed with a multiple modifier) in the *Procedures, Services or Supplies* field (Box 24D).

Line 3: Enter code “28090” with modifier 99 (signifying that the procedure is billed with a multiple modifier) in the *Procedures, Services or Supplies* field (Box 24D).

Enter the date of service in the six-digit format in the *Date(s) of Service* field (Box 24A). Enter Place of Service code “21” (inpatient hospital) in Box 24B.

In the *Additional Claim Information* field (Box 19) enter “Modifier 99 = Modifiers 80 + 50” for claim line 2 and “Modifier 99 = Modifiers 80 + 51” for claim line 3. This information is required. Information detailing the bilateral procedures also is included. This information is optional but is recommended because it helps claim examiners identify the location of bilateral procedures and process the claim more quickly.

Enter the usual and customary charges in the *Charges* field (Box 24F). Enter a 1 in the *Days or Units* field (Box 24G) for codes 28292 and 28090.

19. ADDITIONAL CLAIM INFORMATION (Designated by NUCC) LINE 1: BUNIONECTOMY, RT FOOT. LINE 2: BUNIONECTOMY, LT FOOT MODIFIER 99 = MODIFIERS 80 + 50. LINE 3: EXCISION OF LESION MODIFIER 99 = MODIFIERS 80 + 51.											20. OUTSIDE LAB? \$ CHARGES <input type="checkbox"/> YES <input type="checkbox"/> NO				
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY Relate A-L to service line below (24E) ICD Ind.											22. RESUBMISSION CODE ORIGINAL REF. NO.				
A. _____ B. _____ C. _____ D. _____ E. _____ F. _____ G. _____ H. _____ I. _____ J. _____ K. _____ L. _____											23. PRIOR AUTHORIZATION NUMBER				
24. A. DATE(S) OF SERVICE From To B. PLACE OF SERVICE C. EMG D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) E. DIAGNOSIS POINTER MM DD YY MM DD YY CPT/HCPCS MODIFIER											F. \$ CHARGES	G. DAYS OR UNITS	H. EPSTD Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
1	10	01	17			21		28292	80			3271	1		NPI
2	10	01	17			21		28292	99			3271	1		NPI
3	10	01	17			21		28090	99			3228	1		NPI
4															NPI

Figure 4: Modifiers 80 and 99.

Destruction of Five Skin Lesions

Figure 5. Destruction of Five Skin Lesions With Modifiers AG and 51.

Bill code 17000 (destruction of first lesion) with modifier AG (primary surgeon) and code 17003 (destruction of second through 14 lesions) with modifier 51 (multiple procedures) in the *Procedures, Services or Supplies* field (Box 24D).

Enter the date of service in the six-digit format in the *Date(s) of Service* field (Box 24A). Enter Place of Service code “21” (inpatient hospital) in Box 24B.

Enter the usual and customary charges in the *Charges* field (Box 24F). In the *Days or Units* field (Box 24G) enter the number of lesions removed, as appropriate. For claim line 1 enter a 1 for code 17000 (first lesions). For claim line 2 enter a 4 for code 17003 (second through 14th lesions).

19. ADDITIONAL CLAIM INFORMATION (Designated by NUCC) LINE 1: DESTRUCTION/FIRST SKIN LESION. LINE 2: DESTRUCTION/MULTIPLE SKIN LESIONS 17003.											20. OUTSIDE LAB? \$ CHARGES <input type="checkbox"/> YES <input type="checkbox"/> NO				
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY Relate A-L to service line below (24E) ICD Ind.											22. RESUBMISSION CODE ORIGINAL REF. NO.				
A. _____ B. _____ C. _____ D. _____ E. _____ F. _____ G. _____ H. _____ I. _____ J. _____ K. _____ L. _____											23. PRIOR AUTHORIZATION NUMBER				
24. A. DATE(S) OF SERVICE From To B. PLACE OF SERVICE C. EMG D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) E. DIAGNOSIS POINTER MM DD YY MM DD YY CPT/HCPCS MODIFIER											F. \$ CHARGES	G. DAYS OR UNITS	H. EPSTD Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
1	10	01	15			21		17000	AG			2021	1		NPI
2	10	01	15			21		17003	51			4044	4		NPI
3															NPI
4															NPI

Figure 5: Destruction of Five Skin Lesions With Modifiers AG and 51.

Destruction of 15 or More Skin Lesions

Figure 6. Destruction of 15 or More Skin Lesions With Modifier AG.

Bill code 17004 (destruction of 15 or more lesions) with modifier AG (primary surgeon) in the *Procedures, Services or Supplies* field (Box 24D).

Enter the date of service in the six-digit format in the *Date(s) of Service* field (Box 24A).

Enter Place of Service code “21” (inpatient hospital) in Box 24B.

Enter the usual and customary charges in the *Charges* field (Box 24F). Enter a “1” in the *Days or Units* box of the claim. Specify the number of lesions removed in the *Additional Claim Information* field (Box 19) of the claim. In this case, 20 lesions were removed.

19. ADDITIONAL CLAIM INFORMATION (Designated by NUCC) 20 SKIN LESIONS REMOVED										20. OUTSIDE LAB? \$ CHARGES <input type="checkbox"/> YES <input type="checkbox"/> NO				
21. DIAGNOSIS OR NATURE OF ILLNESS OR INJURY Relate A-L to service line below (24E) ICD Ind.:										22. RESUBMISSION CODE ORIGINAL REF. NO.				
A. _____ B. _____ C. _____ D. _____ E. _____ F. _____ G. _____ H. _____ I. _____ J. _____ K. _____ L. _____										23. PRIOR AUTHORIZATION NUMBER				
24. A. DATE(S) OF SERVICE		B. PLACE OF SERVICE		C. EMG		D. PROCEDURES, SERVICES, OR SUPPLIES (Explain Unusual Circumstances) CPT/HCPCS MODIFIER			E. DIAGNOSIS POINTER	F. \$ CHARGES	G. DAYS OR UNITS	H. EPRDT Family Plan	I. ID. QUAL.	J. RENDERING PROVIDER ID. #
From To														
MM	DD	YY	MM	DD	YY									
1	10	01	15			21		17004	AG		19209	1		NPI
2														NPI
3														NPI
4														NPI

Figure 6. Destruction of 15 or More Skin Lesions With Modifier AG.

<<Legend>>

<<Symbols used in the document above are explained in the following table.>>

Symbol	Description
<<	This is a change mark symbol. It is used to indicate where on the page the most recent change begins.
>>	This is a change mark symbol. It is used to indicate where on the page the most recent change ends.