The PQAS (Form CMS-304a) is to be used to reconcile and explain prior quarter actions/payments/credits to states.

Labelers use the PQAS in the following instances:
- When responding to the state’s invoice for unit changes for prior quarters
- When initially disputing invoiced units
- When reporting adjustments to prior rebate payments as a result of changes in pricing data (PPAs)

Labelers may submit the PQAS in hard copy form or electronically. However, if a state cannot accept an electronic PQAS, we expect labelers to submit the PQAS in hard copy format.

The adjustment and dispute codes found in the Adjustment and Dispute Codes for CMS 304/304a document are used for both the ROSI and PQAS. Labelers should select at least one adjustment or dispute code per NDC, and may use several if necessary. Some codes may be appropriate for either situation. In addition, some codes require supporting documentation; however, supporting documentation can always be submitted, even for those instances where it is not specifically mentioned.
MEDICAID DRUG REBATE PROGRAM
PRIOR QUARTER ADJUSTMENT STATEMENT (PQAS)
Form CMS-304a

DATA DEFINITIONS
Effective: July 1, 2021

RECORD 1 – PQAS:

Record ID: Constant of “P1” for “PQAS 1”.

Labeler Name: Name of labeler as it appears on the signed rebate agreement. Alpha-numeric values; first 25 letters of labeler name; left-justified; blank-filled.

Labeler Code: The first segment of the National Drug Code (NDC) that identifies the labeler. Numeric values; 5-digit field; right-justified; zero-padded.

Period Covered: Current quarter and year. Numeric values; 5-digit field; format: QYYYY; no blanks.

Valid Values for P:

1 = January 1 - March 31
2 = April 1 - June 30
3 = July 1 - September 30
4 = October 1 - December 31

Valid Values for YYYY: 4-digit calendar year equal to 1991 or later.

Labeler Contact: Labeler’s Invoice contact. Alphabetic values; 20-character field; left-justified; first name and last name separated by 1 blank.

Phone: Labeler’s Invoice contact phone number. Numeric values; 14-digit field; 10-digit area code and phone number; 4-digit extension or blanks.

Emails: Labeler’s Invoice contact email address. Numeric values; 50-digit field.

State Code: State postal abbreviation. Alphabetic values; 2-character field; no blanks.

Invoice Number: If no invoice number, blank-filled. Alpha-numeric values; 10-digit field; right-justified.

Date: Date ROSI was generated. Numeric values; 8-digit field; format: MMDDYYYY; no blanks.

RECORD 2 - PQAS:

Record ID: Constant of “P2” for “PQAS 2”.

Labeler Code: The first segment of the National Drug Code (NDC) that identifies the labeler. Numeric values; 5-digit field; right-justified; zero-padded.

Product Code/Package (Column A): The second and third segments of the NDC. Alpha-numeric values; 6-digit field; right-justified; zero-padded.
**FDA Product Name (Column B):** First 10 characters of product name as approved by and/or listed with the FDA. Alpha-numeric values; 10-digit field; left-justified; blank-filled.

**FFS/MCO Record ID (Column C):** Constant of “FFSU” or “MCOU”: The FFSU Record ID indicates that the information for this NDC represents a Fee-For Service record. The MCOU Record ID indicates that the information for this NDC represents a Managed Care Organization record. 4-digit field; no blanks.

- Valid Values:
  - Within or earlier than 4Q2009 = Constant Record ID of FFSU
  - Within or later than 1Q2010 = FFSU & MCOU

**Original Unit Rebate Amount (URA) (Column D):** CMS-calculated URA as shown on the original state invoice. Numeric values; 15-digit field: 8 whole numbers, the decimal point (‘.’) and 6 decimal places; zero-padded; right-justified.

**Current Unit Rebate Amount (URA) (Column E):** The adjusted/current URA. Numeric values; 15-digit field: 8 whole numbers, the decimal point (‘.’) and 6 decimal places; right-justified; blank-filled if not applicable.

**Original Units Invoiced (Column F):** The number of units reported on the original invoice. Numeric values; 16-digit field: 12 whole numbers, the decimal point (‘.’) and 3 decimal places; right-justified; zero-padded.

**Current Units to Date (Column G):** The number of units agreed upon by the labeler and state, as adjusted from the original invoice. Numeric values; 16-digit field: 12 whole numbers, the decimal point (‘.’) and 3 decimal places; right-justified; zero-padded.

**Prior Units Paid (Column H):** The total units previously paid from the original invoice. Numeric values; 16-digit field: 12 whole numbers, the decimal point (‘.’) and 3 decimal places; right-justified; zero-padded.

**Current Units Paid to Date (Column I):** The total units paid for this NDC with this PQAS. Numeric values; 16-digit field: 12 whole numbers, the decimal point (‘.’) and 3 decimal places; right-justified; zero-padded.

**Prior Units Disputed (Column J):** The total units previously disputed from the original invoice. Numeric values; 16-digit field: 12 whole numbers, the decimal point (‘.’) and 3 decimal places; right-justified; zero-padded.

**Current Units Disputed to Date (Column K):** The total units disputed for this NDC, with this PQAS. Numeric values; 16-digit field: 12 whole numbers, the decimal point (‘.’) and 3 decimal places; right-justified; zero-padded.

**Original Amount Invoiced (Column L):** The total rebate amount originally invoiced for this NDC. Numeric values; 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.

**Revised Invoice Amount (Column M):** The total rebate amount as adjusted (where applicable) by this PQAS for this NDC. Numeric values; 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.

**Prior Amount Paid (Column N):** The total amount previously paid for this NDC from the original invoice. Numeric values; 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.
**Current Amount Paid to Date (Column O):** The total amount paid for this NDC, including payments made via this PQAS. Numeric values; 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.

**Amount Paid This Transaction (Column P):** The difference between columns M and N (the result may be a positive or negative number). Numeric values; 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.

**Adjustment Code(s) (Column Q):** Adjustment explanation(s). Alphabetic values; 3-character field. Valid values per attached list of codes. Up to 3 Adjustment Codes per NDC; blanks for fewer than 3 codes.

**Dispute Code(s) (Column R):** Dispute explanation(s). Alphabetic values; 3-character field. Valid values per attached list of codes. Up to 3 Dispute Codes per NDC; blanks for fewer than 3 codes.

**RECORD 3 - PQAS:**

**Record ID:** Constant of “P3” for “PQAS 3”.

**Labeler Code:** The first segment of the National Drug Code (NDC) that identifies the labeler. Numeric values; 5-digit field; right-justified; zero-padded.

**Totals (Bottom Row of Chart):** Add totals for each column. Use parameters for each column total as described for each field above.

**Plus Interest Payment:** Total amount of interest paid with this PQAS. Numeric; values 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.

**Total Remittance:** Total rebate amount paid on this PQAS for all NDCs, including any interest payment. Numeric values; 16-digit field: 13 whole numbers, the decimal point (‘.’) and 2 decimal places; right-justified; zero-padded.