**Note**: For practices (one legal entity) with multiple providers using the same EHR, only one test of submission for each certified EHR system is required, see below.

Legal Entities	Tax ID	Eligible Professionals	Certified EHRs	Tests to Perform
ABC Clinic	123456789	10	1	1
ZYZ Clinic recent merger with BBB Clinic	444556666 + 777889999	40	2	2 (one for each Tax ID/EHR system combination)
JJJ Clinic recent merger with AAA Clinic	111222333 + 444333222	33	1	2 (one for each Tax ID/EHR system combination)
DDD Clinic	555338888	100	4	4