

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard  
Baltimore, Maryland 21244-1850



TDL-11452, 08-26-11

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## MEMORANDUM

**DATE:** September 02, 2011

**FROM:** Director, Chronic Care Policy Group  
Center for Medicare

Acting Director, Financial Services Group  
Office of Financial Management

Director, Medicare Contractor Management Group  
Center for Medicare

**SUBJECT:** Cost Report Filing Extensions

**TO:** All Fiscal Intermediaries (FIs) and Part A and Part B Medicare  
Administrative Contractors (A/B MACs)

Technical Direction Letter (TDL)-11204 issued on March 3, 2011, provides instructions to the FIs and A/B MACs on the filing of the new Medicare Hospital Cost Report (Form CMS 2552-10) and of the 30-day extension granted to file cost reports with fiscal year ending April 30, 2011.

We are issuing this TDL to provide FIs and A/B MACs with additional instructions on the filing of Form CMS 2552-10, the new Medicare Skilled Nursing Facility Cost Report (Form CMS 2540-10), the new Medicare Independent Renal Dialysis Facility Cost Report (Form CMS 265-11), and additional cost report filing extensions.

The FIs and A/B MACs shall post the following message on their Web site within one week of the issuance date of this TDL, send it on appropriate listservs, and include it in their next regularly scheduled bulletin.

### “Medicare Cost Report Filing Update

**The Centers for Medicare & Medicaid Services (CMS) has provided additional instructions on filing the new Medicare Hospital Cost Report (Form CMS 2552-10), the new Medicare Skilled Nursing Facility Cost Report (Form CMS 2540-10), and the new Medicare Independent Renal Dialysis Facility Cost Report (Form CMS 265-11) including additional cost report filing extensions.**

**Form CMS 2552-10**

All providers with full 12 months or greater cost reporting periods, which begin on or after May 1, 2010 (and end on or after April 30, 2011), shall file on the Form CMS 2552-10 subject to the following filing extension schedule:

COST REPORTING FYE	CURRENT DUE DATE	REVISED DUE DATE	EXTENSION
04/30/2011	09/30/2011	11/30/2011	60 days
05/31/2011	10/31/2011	11/30/2011	30 days
06/30/2011	11/30/2011	01/31/2012	60 days
07/31/2011	12/31/2011	01/31/2012	30 days
08/31/2011	01/31/2012	02/29/2012	30 days
09/30/2011	02/29/2012	03/31/2012	30 days
10/31/2011	03/31/2012	03/31/2012	None
11/30/2011	04/30/2012	04/30/2012	None

Hospitals with hospital-based End-Stage Renal Disease (ESRD) facilities and/or departments are subject to the same filing extension schedule as indicated above. Hospitals with hospital-based ESRDs shall submit their cost reports, using the current Form CMS 2552-10 with the existing Worksheet I series. The cost reports of hospitals with hospital-based ESRDs that claim Medicare bad debts shall not be settled until a revised Worksheet I series is published incorporating the new bad debt calculation.

All providers with less than a 12-month cost reporting period, beginning on or after May 1, 2010, but ending prior to April 30, 2011, must file on Form CMS 2552-96, and will be final settled on Form CMS 2552-96. These cost reports are due the latter of 30 days from the date of this notification or five months following the close of the cost reporting period. This includes hospitals with hospital-based ESRDs.

**Form CMS 2540-10**

Form CMS 2540-10 is effective for cost reporting periods beginning on or after December 1, 2010. Providers shall continue to file on the Form CMS 2540-96 for any short period cost reports beginning on or after December 1, 2010, and ending November 30, 2011. No filing extensions are granted at this time.

**Form CMS 265-11**

Form CMS 265-11 is effective for cost reporting periods that overlap or begin on or after January 1, 2011, and are subject to the following filing extension schedule:

COST REPORTING FYE	CURRENT DUE DATE	REVISED DUE DATE	EXTENSION
01/31/2011	06/30/2011	11/30/2011	150 days

02/28/2011	07/31/2011	11/30/2011	120 days
03/31/2011	08/31/2011	11/30/2011	90 days
04/30/2011	09/30/2011	11/30/2011	60 days
05/31/2011	10/31/2011	11/30/2011	30 days
06/30/2011	11/30/2011	11/30/2011	None

**NOTE: MEDICARE ADMINISTRATIVE CONTRACTORS (MACs)**

**A/B MAC Contract Numbers**

Jurisdiction 1 ~ HHSM-500-2008-M0002Z  
 Jurisdiction 3 ~ HHSM-500-2006-M0005Z  
 Jurisdiction 4 ~ HHSM-500-2007-M0001Z  
 Jurisdiction 5 ~ HHSM-500-2007-M0002Z  
 Jurisdiction 9 ~ HHSM-500-2008-M0008Z  
 Jurisdiction 10~HHSM-500-2009-M0004Z  
 Jurisdiction 11~HHSM-500-2010-M0001Z  
 Jurisdiction 12~HHSM-500-2008-M0001Z  
 Jurisdiction 13~HHSM-500-2008-M0004Z  
 Jurisdiction 14~HHSM-500-2009-M0002Z  
 Jurisdiction 15~HHSM-500-2010-M0002Z

**This Technical Direction Letter (TDL) is being issued to you as technical direction under your MAC contract and has been approved by your Contracting Officer's Technical Representative (COTR). This technical direction is not construed as a change or intent to change the scope of work under the contract and is to be acted upon only if sufficient funds are available. In this regard, your attention is directed to the clause of the General Provisions of your contract entitled Limitation of Funds, FAR 52.232-22 or Limitation of Cost, FAR 52.232-20 (as applicable). If the Contractor considers anything contained herein to be outside of the current scope of the contract, or contrary to any of its terms or conditions, the Contractor shall immediately notify the Contracting Officer in writing as to the specific discrepancies and any proposed corrective action.**

Should you require further technical clarification, you may contact your COTR. Contractual questions should be directed to your CMS Contracting Officer. Please copy the COTR and Contracting Officer on all electronic and/or written correspondence in relation to this technical direction letter.

If you are an FI and have any cost report questions, please contact Darryl Simms at (410) 786-4524. If you have any questions regarding cost report final settlement, please contact Dorothy Braunsar at (410) 786-4037.