

DEPARTMENT OF HEALTH & HUMAN SERVICES  
Centers for Medicare & Medicaid Services  
7500 Security Boulevard, Mail Stop C5-03-04  
Baltimore, Maryland 21244-1850



Center for Medicare

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March 11, 2026

Ms. Becky Dolin  
Health Financial Systems  
P.O. Box 850  
Elk Grove, CA 95759

Dear Ms. Dolin:

We reviewed your cost report software program, **MCRIF32** (the trade name of your system), for the Hospital Cost Report (Form CMS-2552-10) as well as the electronic cost report (ECR), the healthcare cost report information system (HCRIS), and print image (PI) files you submitted from the software program for hospital cost report Transmittal 25 (T-25) for cost reporting periods **ending on or after December 31, 2025**. Based on our review, we approve MCRIF32, subject to the terms and conditions in CMS Pub. 15-2, chapter 1, as accurately reflecting and incorporating the T-25 revisions to the cost report instructions, forms, electronic reporting specifications, and HCRIS requirements.

Your approved vendor code **W05**, and the electronic cost report specification date of **2025365 (12/31/2025)** must appear in the first record of all transmitted electronic files (location 38 through 40 and 52 through 58, respectively). We also request that your providers have working knowledge of Table 5 - Cost Center Coding, pages 40-804 - 40-810 in §4095 of CMS Pub. 15-2, chapter 40.

We will notify all Medicare Administrative Contractors (MACs) as necessary. State agencies may accept the computerized worksheets for titles V and XIX in those States that use the CMS cost reporting worksheets for Medicaid. Our approval does not apply to any alternatives to the bases, or the sequence of allocation recommended for cost finding in the official CMS forms. Providers can find the procedures to seek MAC approval of variations in the bases or the sequence of allocation in CMS Pub. 15-1, chapter 23, §2313.

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Sincerely,

*Leonard Fisher*

Leonard Fisher  
Health Insurance Specialist  
Division of Cost Reporting  
Centers for Medicare and Medicaid Services

Enclosures

cc: Melvin Bowens and Tari Barker  
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