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| CMS Manual System | Department of Health & Human Services (DHHS) |
| Pub 100-20 One-Time Notification | Centers for Medicare & Medicaid Services (CMS) |
| Transmittal 13617 | Date: February 5, 2026 |
| | Change Request 14351 |

SUBJECT: Availability of One-Click Provider Statistical and Reimbursement Report (PS&R) Summary Report Downloads in the Medicare Cost Report E-Filing (MCR eF) System

I. SUMMARY OF CHANGES: The purpose of this Change Request (CR) is to provide notification of new functionality available in the MCR eF system. Effective May 13, 2025, Medicare Part A providers have the ability to download PS&R summary reports needed to prepare their Medicare cost report directly in MCR eF for eligible providers and specific fiscal year ends. The PS&R summary reports are available via a one-click download in MCR eF and are equivalent to the reports that can be generated in the PS&R system and are suitable for cost report preparation purposes. The goal of this new functionality is to make acquiring PS&R summary reports easier (one-click, rather than the current multi-screen flow for custom requests), faster (immediate download, no queue/inbox), and cost report vendor ready (format and dates aligned with cost report requirements).

EFFECTIVE DATE: March 6, 2026

**Unless otherwise specified, the effective date is the date of service.*

IMPLEMENTATION DATE: March 6, 2026

Disclaimer for manual changes only: The revision date and transmittal number apply only to red italicized material. Any other material was previously published and remains unchanged. However, if this revision contains a table of contents, you will receive the new/revised information only, and not the entire table of contents.

II. CHANGES IN MANUAL INSTRUCTIONS: (N/A if manual is not updated)

R=REVISED, N=NEW, D=DELETED-Only One Per Row.

| R/N/D | CHAPTER / SECTION / SUBSECTION / TITLE |
|--------------|---|
| N/A | N/A |

III. FUNDING:

For Medicare Administrative Contractors (MACs):

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

IV. ATTACHMENTS:

One Time Notification

Attachment - One-Time Notification

| | | | |
|-------------|--------------------|------------------------|-----------------------|
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II. GENERAL INFORMATION

A. Background: In accordance with the Provider Reimbursement Manual, Part II (PRM-II), Subsection (§) 104, providers that continue to participate in the Program are required to submit a cost report and must do so within five (5) months of their cost reporting fiscal year-end. For cost reports ending on a day other than the last day of the month, cost reports are due 150 days after the last day of the cost reporting period. Exceptions to this due date for “no Medicare utilization” cost reports are addressed in PRM-II, §110.A. MACs are required to suspend payments to providers that fail to file their MCR by the due date.

To streamline the Medicare Cost Report (MCR) filing process, the 2018 Inpatient Prospective Payment System (IPPS) Final Rule has allowed for an electronic signature on the MCR Worksheet S (Certification Page) for cost reports ending on or after December 31, 2017. Additionally, beginning April 30, 2018, CMS made available to Part A providers the MCR eF for electronic transmission (e-Filing) of an MCR package directly to its MAC. A CMS Identity Management (IDM) account is required to use MCR eF, which is the same account providers use to order copies of their PS&R.

Upon login to MCR eF, providers can...

- **Review Cost Report Status:**
 - Providers can review the status of their cost report settlements across all fiscal years dating back to 2010 on the MCR eF Homepage Cost Report Dashboard.
- Providers can also view a detailed status tracker for each year, including access to MAC-supplied documentation for Interim Rates, Tentative Settlements, and Notices of Program Reimbursement and Revised Notices of Program Reimbursement
- **Download One-Click PS&R Summary reports:**
 - Providers can download the PS&R Summary reports (via one-click access) needed to file their cost report
- **E-File Cost Reports:**
 - Providers can electronically submit (file) their cost report and their MCR materials.

- When e-filing, the users dashboard, upload all corresponding MCR materials as attachments, and submit the documents directly to their MAC.
- The MCR eF system performs a basic review of the attached materials to determine if the MCR is “receivable”.
 - If issues are identified, the provider will immediately receive an error/warning message.
 - If no issues are identified, the provider will receive a confirmation number, as well as an electronic postmark date, which can be used in correspondence regarding the submission. MACs will complete the acceptability review within 30 days and notify the provider of the result, including a rejection letter if the cost report is rejected.
 - If using the optional electronic specifications/templates for cost report exhibits, providers will receive upfront, live notice of potential issues with those exhibits, and may receive instant notice of acceptance.

Additional MCR eF information and support is located on the CMS website:

<https://www.cms.gov/medicare/audits-compliance/part-a-cost-report/medicare-cost-report-electronic-filing-mcref>

Provider Outreach:

CMS hosted a live Medicare Cost Report E-Filing Webinar on March 19, 2025, to introduce the new functionality to download PS&R summary reports in MCR eF to the provider and MAC community. The live training information can be reviewed on the CMS website: <https://www.cms.gov/medicare/audits-compliance/part-a-cost-report/medicare-cost-report-electronic-filing-mcref>

Please refer to the Attachment for more detailed information about the MCR eF one-click PS&R summary report download functionality.

MACs shall share information about the new one-click PS&R access functionality available in MCR eF with its provider community.

The following sample language or similar language shall be placed on MAC websites for the next 90 days:

PS&R Summary Reports Now Available via Medicare Cost Report E-Filing System (MCR eF)

Effective May 13, 2025, a new functionality was added to the Medicare Cost Report E-Filing system (MCR eF) that allows Medicare Part A providers with the option to access their PS&R summary reports via one-click download for all of its eligible providers/subproviders and eligible fiscal years. The PS&R summary reports will have most of the splits required for cost report submissions and be available in a vendor ready format. The goal of this new functionality is to make acquiring PS&R summary reports easier (one-click, rather than the current multi-screen flow for custom requests in the PS&R system) and to provide faster access (immediate download, no queue/inbox).

Detailed information on this new functionality is located in the MCR eF User Manual located on the CMS website: <https://www.cms.gov/medicare/audits-compliance/part-a-cost-report/medicare-cost-report-electronic-filing-mcref>

CMS hosted a live Medicare Cost Report E-Filing Webinar on March 19, 2025, to introduce the new functionality to download PS&R summary reports in MCR eF to the provider and MAC community. The live training information can be reviewed on the CMS website: <https://www.cms.gov/medicare/audits-compliance/part-a-cost-report/medicare-cost-report-electronic-filing-mcref>

Note: *Before using PS&R One-Click Summary Reports, providers should confirm that the default PS&R splits meet their cost report filing needs. If the defaults described do not meet providers’ needs for a particular use case, they can continue to request tailored PS&R reports directly in the PS&R system.*

e-Filing tips for accelerating CR Processing:

- Use MCR_eF
 - e-Sign through the ECR software
 - Categorize files appropriately
 - Submit Medicare cost report exhibits using the optional electronic specifications/templates
 - Provides upfront, live notice of potential issues with your exhibits (which, if addressed, minimizes back-and-forth with your MAC)
 - Accelerates cost report acceptance and tentative settlement (with the potential for **instant** acceptance)
 - Pay attention to warnings

B. Policy: There are no regulatory, legislative, or statutory requirements related to this change request.

III. BUSINESS REQUIREMENTS TABLE

"Shall" denotes a mandatory requirement, and "should" denotes an optional requirement.

| Number | Requirement | Responsibility | | | | | | | | |
|---------|--|----------------|---|-----|------------|---------------------------|-----|-----|-----|-------|
| | | A/B MAC | | | DME MAC | Shared-System Maintainers | | | | Other |
| | | A | B | HHH | | FISS | MCS | VMS | CWF | |
| 14351.1 | MACs shall share information about the new one-click PS&R summary report download functionality available in MCR _e F with its provider community. | X | | X | | | | | | |
| 14351.2 | <p>The MACs shall place the following sample language or similar language on the MAC websites for at least 90 days:</p> <p><i>PS&R Summary Reports Now Available via Medicare Cost Report E-Filing System (MCR_eF)</i></p> <p><i>Effective May 13, 2025, a new functionality was added to Medicare Cost Report E-Filing system (MCR_eF) that allows Medicare Part A providers with the option to access their PS&R summary reports via one-click download for all of its eligible providers/subproviders and eligible fiscal years. The PS&R summary reports will have most of the splits required for cost report submissions and be available in a vendor ready format. The goal of this new</i></p> | X | | X | | | | | | |

| Number | Requirement | Responsibility | | | | | | | | |
|--------|--|----------------|---|-----|------------|---------------------------|-----|-----|-----|-------|
| | | A/B MAC | | | DME MAC | Shared-System Maintainers | | | | Other |
| | | A | B | HHH | | FISS | MCS | VMS | CWF | |
| | <i>functionality is to make acquiring PS&R summary reports easier (one-click, rather than the current multi-screen flow for custom requests in the PS&R system) and to provide faster access (immediate download, no queue/inbox).</i> | | | | | | | | | |

IV. PROVIDER EDUCATION

CR as Provider Education: MACs shall use the content in the CR to develop relevant education material. Provide a link to the entire instruction in the education content. You can also supplement with local information that would help your provider community bill and administer the Medicare Program correctly. You don't need to separately track and report on this education.

Impacted Contractors: A/B MAC Part A, A/B MAC Part HHH

V. SUPPORTING INFORMATION

Section A: Recommendations and supporting information associated with listed requirements: N/A

"Should" denotes a recommendation.

| X-Ref Requirement Number | Recommendations or other supporting information: |
|--------------------------|--|
| | |

Section B: All other recommendations and supporting information: N/A

VI. CONTACTS

Post-Implementation Contact(s): Contact your Contracting Officer's Representative (COR).

VII. FUNDING

Section A: For Medicare Administrative Contractors (MACs):

The Medicare Administrative Contractor is hereby advised that this constitutes technical direction as defined in your contract. CMS does not construe this as a change to the MAC Statement of Work. The contractor is not obligated to incur costs in excess of the amounts allotted in your contract unless and until specifically authorized by the Contracting Officer. If the contractor considers anything provided, as described above, to be outside the current scope of work, the contractor shall withhold performance on the part(s) in question and immediately notify the Contracting Officer, in writing or by e-mail, and request formal directions regarding continued performance requirements.

ATTACHMENTS: 1

Attachment A:

One-Click PS&R Summary reports available for download in MCR&F will contain:

- All available PS&R Report Types for the provider and any subunits or consolidated FQHCs/RHCs the MAC is currently aware of
 - Report package will also include the PS&R 1000 Consolidated Summary report, the 399 Home Health PPS-Part A and Part B Episodes, and supplemental sections as applicable (i.e. 110 DRG Section, 329/339 Patient CBSA Visit Section)
- Service Periods:
 - Will encompass 1 full cost reporting period
 - Service-period “splits” will be applied pursuant to cost report instructions as documented in the Provider Reimbursement Manual (PRM) 15-2. As of the issuance of this CR, these consist of the following:
 - IPPS Hospitals receive a split on 10/1
 - The following provider types receive a split on 1/1:
 - Cancer Hospitals
 - Teaching Facilities
 - Based Psych and Rehab units attached to a Teaching Hospital
 - Based Swing-Bed SNFs and RHCs
 - RHCs receive an additional one-time split on 4/1/2021
 - For an example of how these splits would be translated into PS&R service periods, refer to the ‘Service Period Date “Splits” Example’ below
- All Paid Dates available as of report generation
- CSV and PDF formats

Note: Before using One-Click Summaries, providers should confirm that these defaults meet their filing needs. If the defaults described do not meet providers’ needs for a particular use case, they can continue to request tailored PS&R reports directly in the PS&R system.

Service Period Date “Splits” Example

Given a Teaching Hospital with based Psych, RHC, and HHA subunits, and a Cost Reporting Period of 7/1/2023-6/30/2024, the default service periods would be as follows:

| Provider | Splits on... | Period 1 | Period 2 | Period 3 | Period 4 |
|------------------------|--|-----------------------|------------------------|----------------------|----------|
| Teaching IPPS Hospital | 10/1 (IPPS), 1/1 (Teaching) | 7/1/2023 – 9/30/2024 | 10/1/2023 – 12/31/2023 | 1/1/2024 – 6/30/2024 | |
| Based Psych | 1/1 (Based Psych to a Teaching facility) | 7/1/2023 – 12/31/2023 | 1/1/2024 – 6/30/2024 | | |
| Based RHC | 1/1 (RHC) | 7/1/2023 – 12/31/2023 | 1/1/2024 – 6/30/2024 | | |
| Based HHA | None | 7/1/2023 – 6/30/2024 | | | |

Supported FYEs:

- One-Click PS&R summary download functionality will provide fresh default PS&R Summary reports for cost reporting periods which meet all 3 of the following criteria:
 - FYB is in the past
 - FYE is no more than 3 years old
 - FYE is not Finalized (e.g. NPR not issued)
- Supported FYEs will have fresh reports reflecting any changes to the PS&R data made available on a rolling basis according to the criteria and timelines in the following table:

| For FYEs that are... | Targeting fresh reports within... | Currently averaging fresh reports every... |
|----------------------|-----------------------------------|--|
| Not elapsed | 2 months | 3-4 days |

| | | |
|---|---------|----------|
| Elapsed, but no accepted cost report | 1 week | 1-2 days |
| Accepted cost report, but not Finalized | 1 month | 1-2 days |

- For FYEs that have aged out (i.e. older than 3 years) or have been Finalized, the reports will cease being updated and MCR eF will retain the last copy for download
- For any reports not made available per the guidelines above (including Detail and Miscellaneous reports), users should continue to request those manually in the PS&R system

MCR eF Homepage with new One-Click PS&R Summary report functionality:

| Provider # | Provider Name | FYE | PS&R Download | Cost Report Status | Action |
|------------|----------------------|------------|---|--------------------|-----------|
| 11-1111 | University Hospital | 12/31/2025 | 📄 (03/19/2025) | FYE Not Elapsed | |
| 22-1622 | City Center Hospice | 12/31/2025 | 📄 (03/15/2025) | FYE Not Elapsed | |
| 33-3333 | State Medical Center | 12/31/2025 | No Paid Claims in PS&R as of 03/19/2025 | FYE Not Elapsed | |
| HB-4444 | Company LLC | 12/31/2025 | Not Applicable | FYE Not Elapsed | |
| 11-1111 | University Hospital | 12/31/2024 | 📄 (03/16/2025) | Pending Receipt | E-File CR |
| 22-1622 | City Center Hospice | 12/31/2024 | Not Yet Available in MCR eF | Pending Receipt | E-File CR |
| 33-3333 | State Medical Center | 12/31/2024 | 📄 (03/18/2025) | Pending Receipt | E-File CR |
| HB-4444 | Company LLC | 12/31/2024 | Not Applicable | Pending Receipt | E-File CR |
| 11-1111 | University Hospital | 12/31/2023 | 📄 (03/18/2025) | Processing | E-File CR |
| 22-1622 | City Center Hospice | 12/31/2023 | 📄 (03/15/2025) | Processing | E-File CR |
| 33-3333 | State Medical Center | 12/31/2023 | 📄 (03/17/2025) | Processing | E-File CR |
| HB-4444 | Company LLC | 12/31/2023 | Not Applicable | Complete | |
| 11-1111 | University Hospital | 12/31/2022 | 📄 (02/02/2024) | Complete | |
| 22-1622 | City Center Hospice | 12/31/2022 | 📄 (03/17/2025) | Processing | E-File CR |
| 33-3333 | State Medical Center | 12/31/2022 | 📄 (02/10/2024) | Complete | |
| 11-1111 | University Hospital | 12/31/2021 | Only Available in PS&R | Reopening/Appeal | |

Depending on the eligibility of a given Provider and Fiscal Year (as described earlier), reports may be available in the PS&R download column. Availability of those reports and statuses regarding unavailable reports will always be shown via one of the following:

- **Download icon and date:** The download icon indicates that the Summary Reports for that Provider / FYE are available for download. The date shown is when the reports were last verified to be current. Clicking anywhere on the download icon or hyperlink will initiate the download.
- **“Only Available in PS&R”:** The PS&R Summary Report download is not available in MCR eF. This will display when an FYE is not eligible (e.g. older than 3 years) and MCR eF does not have a previous copy of the report available. Summary Report data for ineligible FYEs and any other PS&R reports (Miscellaneous/Detail) will still be available in the PS&R system.
- **“Not Yet Available in MCR eF”:** A PS&R Summary Report download has not yet been generated. This will display when the Provider / FYE is eligible for PS&R Summary Reports and paid claims are available in PS&R for the given year, but One-Click Summary Reports have not been generated yet.
- **“No Paid Claims in PS&R as of <date last confirmed there were no claims>”:** The PS&R Summary Report is not yet available. This will display when no paid claims were present in PS&R for the Provider and FYE as of the date displayed in the status.
- **“Not Applicable”:** The PS&R Summary Report download functionality is not applicable to the Provider and FYE. This will display for Home Offices / LPICs as they do not have paid claims.

MCR eF One-Click PS&R Summary report download and outputs:

The following download pop-up will display once the download hyperlink is clicked for any Provider/FYE row:

The reports contained within the ZIP file being downloaded are the same reports that can be acquired in the PS&R system. However, the cover page displayed in the Summary PDF is intentionally different than the cover page in Summary reports requested from the PS&R system. The following is an example of a One-Click Summary PDF cover page and the first page of its corresponding PS&R report:

PROVIDER STATISTICAL AND REIMBURSEMENT SYSTEM

Cover Page for: "111111_FYE 2025-12-31_Summary Reports as of 2025-03-19"

Downloaded from MCR eF: 03/19/2025 | PS&R Report Run Date: 03/19/2025 | Paid Claims Verified Current As Of: 03/19/2025

The table below lists the PS&R summary reports associated with the downloaded package, and the dates above reflect how current these reports are.

- "Downloaded from MCR eF" - When this package was obtained from the MCR eF system.
- "PS&R Report Run Date" - When the reports were generated, reflecting the most recent paid dates available at the time.
- "Paid Claims Verified Current As Of" - When the system last verified that the reports include all paid claims, as PS&R did not have any subsequent claims paid or adjusted since the report was run. In other words, a new PS&R report run on this date for the included service dates and all available paid dates would provide the same result.

| Provider # | Report Type |
|------------|--|
| 111111 | 110 , 115 , 118 , 11A , 120 , 122 , 125 , 12P , 130 , 132 , 135 , 13A , 13N , 13P , 13Z , 140 , 145 , 14A , 14N , 14P , 1000 |
| 111112 | 720 , 725 , 1000 |
| 111113 | 130 , 132 , 720 , 725 , 72A , 1000 |
| 111114 | 329 , 399 , 1000 |
| 111115 | 118 , 11A , 11U , 120 , 125 , 12P , 130 , 135 , 13P , 1000 |

PROVIDER STATISTICAL AND REIMBURSEMENT SYSTEM

Program ID: REDESIGN
 Paid Dates: 08/01/07 THRU 03/19/25
 Report Run Date: 03/19/25
 Provider FYE: 12/31
 Provider Number: 111111 University Hospital

PROVIDER SUMMARY REPORT
 INPATIENT - PART A

Page: 1
 Report #: OD44203
 Report Type: 110

| | | | |
|--|--|--|--|
| SERVICES FOR PERIOD 01/01/25 - 12/31/25 | SERVICES FOR PERIOD No Data Requested | SERVICES FOR PERIOD No Data Requested | SERVICES FOR PERIOD No Data Requested |
|--|--|--|--|

STATISTIC SECTION

| | | | |
|---------------|----|--|--|
| DISCHARGES | 6 | | |
| MEDICARE DAYS | 39 | | |
| CLAIMS | 6 | | |

CHARGE SECTION

*** ACCOMMODATION CHARGES ***

| REV CODE | DESCRIPTION | UNITS | CHARGES | UNITS | CHARGES | UNITS | CHARGES | UNITS | CHARGES |
|-----------------------------|-------------------------|-----------|--------------------|-------|---------|-------|---------|-------|---------|
| 0110 | ROOM-BOARD/PVT | 14 | \$19,978.40 | | | | | | |
| 0200 | INTENSIVE CARE or (ICU) | 12 | \$42,920.28 | | | | | | |
| 0206 | ICU/INTERMEDIATE | 13 | \$22,860.90 | | | | | | |
| TOTAL ACCOMMODATIONS | | 39 | \$85,759.58 | | | | | | |

*** ANCILLARY CHARGES ***

| REV CODE | DESCRIPTION | UNITS | CHARGES | UNITS | CHARGES | UNITS | CHARGES | UNITS | CHARGES |
|----------|---------------------|-------|-------------|-------|---------|-------|---------|-------|---------|
| 0250 | PHARMACY | 3,348 | \$94,846.94 | | | | | | |
| 0258 | IV SOLUTIONS | 118 | \$13,529.28 | | | | | | |
| 0271 | NONSTER SUPPLY | 783 | \$31,688.01 | | | | | | |
| 0272 | STERILE SUPPLY | 1 | \$1,293.92 | | | | | | |
| 0300 | LABORATORY or (LAB) | 83 | \$12,873.30 | | | | | | |
| 0301 | LAB/CHEMISTRY | 144 | \$44,598.79 | | | | | | |
| 0302 | LAB/IMMUNOLOGY | 2 | \$817.94 | | | | | | |
| 0305 | LAB/HEMATOLOGY | 62 | \$17,574.51 | | | | | | |
| 0306 | LAB/BACT-MICRO | 33 | \$13,823.20 | | | | | | |
| 0307 | LAB/UROLOGY | 6 | \$720.30 | | | | | | |
| 0312 | PATHOL/HYSTOL | 2 | \$1,549.36 | | | | | | |
| 0320 | DX X-RAY | 6 | \$5,223.42 | | | | | | |

Mar 19, 2025

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4:44:19 AM

- The system regularly checks One-Click PS&R Summary reports to confirm they are still up-to-date with new claims and any relevant changes to providers, and reflects the most recent day the system confirmed the report was still current as the "Paid Claims Verified Current As Of" displayed on the cover page. The following table presents several scenarios and the corresponding interpretation that users can make based on the dates presented, assuming the reports were downloaded today:

| Downloaded from MCRéF Date (Today) | PS&R Report Run Date | Paid Claims Verified Current As Of Date | What does this mean? |
|------------------------------------|----------------------|---|--|
| Today | Yesterday | Yesterday | Run yesterday, as good as a manual PS&R run yesterday |
| Today | 3 months ago | Today | Run 3 months ago, as good as a manual PS&R run today |
| Today | 2 months ago | 2 weeks ago | Run 2 months ago, as good as a manual PS&R run 2 weeks ago |

- Bottom-line:** The "Paid Claims Verified Current As Of" date always means that the report provided is as current as a PS&R report run on that date.

Cost Report Instructions:

- Currently, multiple cost report forms require the entry of the paid-through date from the PS&R Reports used to prepare the Medicare Cost Report.
- As of the issuance date of this CR, the CMS Division of Cost Reporting is in the process of updating those forms to clarify that this new "Paid Claims Verified Current As Of" date, if present, should be used in place of the paid-through date.

- As an example, the Hospital 2552-10 has already been updated as follows:
 - “Was the cost report prepared using the PS&R Report only? If either column 1 or 3 is yes, in columns 2 and 4, from the PS&R used to prepare this cost report, enter the "Paid Claims Verified Current As Of" date, if present, or the paid-through date. (see instructions)”