

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



CENTER FOR MEDICARE

DATE: August 10, 2026

TO: All Part D Plan Sponsors, including PACE Organizations

FROM: Shruti Rajan, Acting Director, Medicare Plan Payment Group

SUBJECT: 2025 Attestations of Prescription Drug Event (PDE) Data, Direct and Indirect Remuneration (DIR) Data, Monthly Plan-to-Plan (P2P) Reconciliation Payments, and the Detailed DIR Report

The Centers for Medicare & Medicaid Services (CMS) requires that Part D sponsors certify their Part D cost data each year by electronically signing the following attestations:

1. *Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor*
2. *Attestation of Plan-to-Plan (P2P) Reconciliation Payment Data* (along with the *Record of P2P Reconciliation Payments*)
3. *Attestation of Data Relating to Detailed DIR Report*

The Chief Executive Officer (CEO), Chief Financial Officer (CFO), or Chief Operating Officer (COO) for the Part D sponsor must electronically sign the attestations in the Health Plan Management System (HPMS). Electronically signed attestations are required to receive risk sharing and reinsurance payment adjustments resulting from the 2025 Part D payment reconciliation.

Part D sponsors must also submit the *Record of P2P Reconciliation Payments*, which summarizes P2P payments made to other Part D sponsors. As in previous years, Part D sponsors will download the *Record of P2P Reconciliation Payments* from HPMS. The sponsor will complete the Record of P2P Reconciliation Payments and upload it into HPMS when the sponsor signs the *Attestation of Plan-to-Plan (P2P) Reconciliation Payment Data*.

The attestations will be available through HPMS on August 10, 2026. Part D sponsors must electronically sign the attestations in HPMS and upload the *Record of P2P Reconciliation Payments* to HPMS by **5p.m. ET on August 18, 2026**. The attestations and Record of P2P Reconciliation Payments must not be emailed, mailed, or faxed.

Please note that any deadline extensions beyond August 18, 2026, will be referred to compliance, without exception.

Descriptions of the attestations and the *Record of P2P Reconciliation Payments* are provided below. In addition, please see Attachment I for detailed instructions on completing these documents. Questions concerning this memorandum may be sent to PDE_DIR_Attestations@cms.hhs.gov.

2025 Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor

Per 42 CFR 423.505(k)(3) and (5), Part D sponsors are required to certify the claims data and allowable costs that they submit for purposes of risk corridor and reinsurance payment. By signing the *Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor*, Part D sponsors certify that PDE data, Summary DIR data, and any other information provided for the purposes of determining allowable reinsurance and risk corridor costs for contract year 2025 are accurate, complete, and truthful. In addition, Part D sponsors acknowledge that this information will be used for purposes of obtaining federal reimbursement. Part D sponsors must attest that they have processed all retroactive adjustments received by May 29, 2026. Part D sponsors must also certify that payments that have been made for Part D claims were made in accordance with the coordination of benefits requirements under 42 C.F.R. 423.464 and 423.466. This would include payments made to long-term care pharmacies and beneficiaries as a result of retroactive changes in a beneficiary's low-income subsidy (LIS) status.

2025 Attestation of Data Relating to Detailed DIR Report

Section 9008 of the Patient Protection and Affordable Care Act (Public Law 111–148) (ACA), as amended by section 1404 of the Health Care and Education Reconciliation Act of 2010 (Public Law 111–152) (HCERA), imposes an aggregate annual fee on certain manufacturers of branded prescription drugs. The aggregate annual fee is \$2.8 billion and will be paid by manufacturers or importers with aggregate gross receipts from branded prescription drug sales over \$5 million to specified government programs, including Medicare Part D.

Each year, Part D sponsors are required to report Detailed DIR data at the contract/plan benefit package/11-Digit National Drug Code (NDC) level in order to determine the aggregate sales data requested by the Internal Revenue Service (IRS). By electronically signing the *Attestation of Data Relating to Detailed DIR Report*, the Part D sponsor certifies that DIR data provided in the Detailed DIR Report are accurate, complete, and truthful and fully conform to the requirements in the Medicare Part D program regulations and the contract year 2025 Medicare Part D Detailed DIR Reporting Guidance. Part D sponsors must also attest that they have required all first tier, downstream, and related entities that have generated the Detailed DIR data on the Part D plan sponsor's behalf to certify that this information is accurate, complete, and truthful based on their

best knowledge, information, and belief.

2025 Record of P2P Reconciliation Payments and Attestation of P2P Reconciliation Payments

Part D sponsors must submit the 2025 *Record of P2P Reconciliation Payments* (see Attachment II for template with sample data) to reflect any P2P payments made for contract year 2025. The record will be populated with the following:

- payer contract number (*i.e.*, the contract making the payments),
- contract number paid (*i.e.*, the contract to which the payments were made),
- total amount owed for contract year 2025,
- total amount paid for contract year 2025,
- difference between the total amount owed and the total amount paid (automatically populated),
- amount paid for each month in which P2P reports were generated for contract year 2025 (*i.e.*, January 2025 through June 2026),
- two questions related to differences reported for total amount owed versus total amount paid, and
- additional comments, which will include information regarding the sponsor's ability or inability to make complete, accurate, and timely P2P payments. (Note that Part D sponsors are responsible for paying P2P amounts within 30 days of when CMS releases the monthly reports.)

The template of the *Record of P2P Reconciliation Payments* may not be substituted or revised. In addition, the file must not contain embedded formulas and must not be encrypted.

The 2025 *Record of P2P Reconciliation Payments* must be uploaded into HPMS at the same time that the *Attestation of Plan-to-Plan (P2P) Reconciliation Payment Data* is signed.

By signing this attestation, the Part D sponsor certifies (based on best knowledge, information, and belief) that accurate and complete P2P reconciliation payments have been made by the Part D sponsor in accordance with the P2P Payable Reports and the P2P Receivable Reports.

Successful submission of the attestation requires successful submission of the *Record of P2P Reconciliation Payments*. In HPMS, in the Documentation section of the Part D Attestations Start Page, there is a helpful hints document that provides instructions for downloading, populating, and uploading the *Record of P2P Reconciliation Payments*. Failure to populate the Record of P2P Reconciliation Payments correctly will result in a file rejection. Sponsors are strongly encouraged to submit the attestation and *Record of P2P Reconciliation Payments* early to ensure timely submission.

Thank you.

Attachments (2)

Attachment I: Instructions for submitting the Part D Attestations

Instructions for electronically signing the
Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor
(PDE/DIR Attestation)

Due by 5p.m. ET, August 18, 2026

All Part D sponsors who offered an active Part D plan in 2025 must electronically sign the PDE/DIR Attestation through HPMS. This **includes PACE organizations**, even if the organization submitted zero total dollars on their 2025 DIR Report for Payment Reconciliation: Summary Report.

The attestation will become available on August 10, 2026, and may be accessed on HPMS using the following navigation path: HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025).

One attestation should be signed per Parent Organization. Part D sponsors offering multiple contracts should submit one attestation for all contracts combined for the applicable contract year. HPMS pre-populates the Parent Organization name with the name that was in effect for 2025. The current Parent Organization name may differ from the historical Parent Organization name.

If the Parent Organization name is incorrect on the attestation, please contact PartD_Monitoring@cms.hhs.gov. If it is not possible to correct the Parent Organization name on the attestation, the sponsor may submit an attachment to the attestation providing legal documentation of the correct Parent Organization name. **Please note: This attestation may not be substituted or revised.**

If a Part D sponsor is aware of an error or potential error in the PDE data submitted to CMS for contract year 2025, has notified CMS of this error, and is working to rectify this error, the Part D sponsor may submit an attachment to the attestation. The attachment describes the error, the magnitude of the error, and the timeline and expectations for resolving this problem. The Part D sponsor must also indicate that CMS has received prior notification of the identified or potential error.

Steps for Electronically Signing the Attestation

1. Access the PDE/DIR Attestation in HPMS using the following navigation path: HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025) > Submission > Submit PDE/DIR Attestation. Please note: Only the CEO, CFO, or COO will be able to view or access this path in HPMS.

2. Select Parent Organization

If the Parent Organization is not listed, please contact the HPMS Access team at HPMS_Access@cms.hhs.gov.

3. Select all applicable contracts under the Parent Organization.

If any of the contracts offered by the organization in 2025 are not listed, please contact the HPMS Access team at HPMS_Access@cms.hhs.gov

4. Review the following:

- a. Contract Numbers Listed
- b. Organization Name
- c. Date(s) of Last Successful 2025 Summary DIR Data Submission

5. If necessary, save the attachments to the attestation in a zip file.

An attachment should be uploaded *only* if either of the following situations described below apply:

- a. The Parent Organization name is incorrect; or
- b. The Part D sponsor is aware of an error or potential error in the PDE records submitted to CMS for contract year 2025, has notified CMS of this error, and is working to rectify this error.

6. The signer must enter his/her title.

7. The CEO, CFO, or COO must electronically sign the attestation. By selecting the “Submit” button, the attestation is signed electronically.

8. Review the attestation and, if applicable, the attachment using the PDE/DIR Attestation Submission or History reports in HPMS.

Instructions for electronically signing the
Attestation of Data Relating to Detailed DIR Report
(Detailed DIR Attestation)
Due by 5p.m. ET, August 18, 2026

With the exception of PACE organizations that submitted zero total dollars on their 2025 DIR Report for Payment Reconciliation: Summary Report, all Part D sponsors who offered an active Part D plan in 2025 must electronically sign the Detailed DIR Attestation through HPMS.

This attestation will become available on August 10, 2026, and may be accessed on HPMS using the following navigation path: HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025).

One attestation should be signed per Parent Organization. Part D sponsors offering multiple contracts should submit one attestation for all contracts combined for the applicable contract year.

Please note: This attestation may not be substituted or revised. If the Parent Organization name is incorrect on the attestation and cannot be corrected in HPMS, the sponsor may submit an attachment to the attestation providing legal documentation of the correct Parent Organization name. Likewise, if a Part D sponsor is aware of an error or potential error in the PDE data submitted to CMS for contract year 2025, has notified CMS of this error, and is working to rectify this error, the Part D sponsor may submit an attachment to the attestation. The attachment describes the error, the magnitude of the error, and the timeline and expectations for resolving this problem. The Part D sponsor must also indicate that CMS has received prior notification of the identified or potential error.

Steps for Electronically Signing the Attestation

1. Access the Detailed DIR Attestation in HPMS using the following navigation path: HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025) > Submission > Submit Detailed DIR Attestation. Please note: Only the CEO, CFO, or COO will be able to view or access this path in HPMS.

2. Select Parent Organization

If the Parent Organization is not listed, please contact the HPMS Access team at HPMS_Access@cms.hhs.gov.

3. Select all applicable contracts under the Parent Organization.

If any of the contracts offered by the organization in 2025 are not listed, please contact the HPMS Access team at HPMS_Access@cms.hhs.gov

4. Review the following:

- a. Contract Numbers Listed
- b. Organization Name
- c. Date(s) of Last Successful 2025 Detailed DIR Data Submission

5. If necessary, save the attachments to the attestation in a zip file.

An attachment should be uploaded *only* if either of the following situations described below apply:

- a. The Parent Organization name is incorrect; or
- b. The Part D sponsor is aware of an error or potential error in the PDE records submitted to CMS for contract year 2025, has notified CMS of this error, and is working to rectify this error.

6. The signer must enter his/her title.

7. The CEO, CFO, or COO must electronically sign the attestation. By selecting the “Submit” button, the attestation is signed electronically.

8. Review the attestation and, if applicable, attachment using the Detailed DIR Attestation Submission or History reports in HPMS.

Instructions for electronically signing the
Attestation of Plan-to-Plan (P2P) Reconciliation Payment Data
and submitting the
Record of P2P Reconciliation Payments
(P2P Attestation and P2P worksheet)
Due by 5p.m. ET, August 18, 2026

All Part D sponsors, **including PACE organizations**, who offered an active Part D plan in 2025 must submit the P2P worksheet for 2025 and electronically sign the P2P Attestation in HPMS. The P2P attestation is available on August 10, 2026, and may be accessed on HPMS using the following navigation path: HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025).

One attestation should be submitted per Parent Organization. Part D sponsors offering multiple contracts should submit one attestation for all contracts combined for each applicable contract year. The Parent Organization name is pre-populated by HPMS. Please verify that the Parent Organization name is correct in HPMS. If the Parent Organization name is incorrect, follow the instructions above, “Instructions for electronically signing the Attestation of Data Relating to CMS Payment to a Medicare Part D Sponsor.” **Please note: This attestation may not be substituted or revised.**

Prior to signing the P2P Attestation, sponsors must complete the P2P worksheet. Sponsors must include P2P activity from the monthly P2P Receivable Reports (Report 41) and P2P Payable Reports (Report 43). If Reports 41 and 43 cannot be accessed or if there is missing or incomplete data, please contact CSSC Operations at 1-877-534-2772 or csscoperations@palmettogba.com.

If a sponsor does not have P2P activity, populate the worksheet in the following manner:

- Payer Contract Number - populate with the sponsor’s contract number
- Contract Number Paid - must be blank
- Total Amount Owed, Total Amount Paid, Difference, and all the Amount Paid columns for each of the monthly amounts - populate with zero-dollar amounts
- Additional Comments - must be populated with a statement indicating that the sponsor did not have P2P activity

In addition to the instructions provided below, please refer to the sample template provided in Attachment II and the *P2P Worksheet/Attestation Helpful Hints* in the Documentation section of the Part D Attestations Start Page in HPMS.

Steps for Submitting the P2P Worksheet

1. Download a 2025 P2P Worksheet template from HPMS using the following navigation path:
HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025) > Download > Download P2P Worksheet Template.
2. Enter the following data:
 - a. **Payer Contract Number** – Sponsor’s contract number for which the sponsor is certifying.
 - b. **Contract Number Paid** – The Part D contract number that the Part D sponsor’s contract paid. Each line represents the total P2P payments made by the Part D sponsor’s contract to the other contract for the applicable contract year. There must be only one row for each contract paid, otherwise, the worksheet will be rejected.
 - c. **Total Amount Owed** – The total amount that is owed to the contract in the Contract Number Paid column. The total amount owed includes both negative amounts, which is found on Report 41 (P2P Receivable Report), and positive amounts, which is found on Report 43 (P2P Payable Report).

Field 13 on the Contract of Record trailer in Report 41 and field 13 on the Submitting Contract trailer in Report 43 show the contract level total. Payable amounts to other contracts are (1) Negative amounts found in field 13 on the Contract of Record trailer on Report 41, and (2) Positive amounts found in field 13 on the Submitting Contract trailer on Report 43.

To determine the Total Amount Owed, take the negative amounts from Report 41, at the contract level, and consider them positive since they are positive amounts that the Part D sponsor should have paid to the other contract. Add these values to the positive amounts from Report 43, at the contract level. For example, if the contract has -\$50.00 on Report 41 (field 13 on the Contract of Record trailer) and a total of \$500.00 on Report 43 (field 13 on the Submitting Contract trailer), the Part D sponsor would report a total of \$550.00 (\$50.00 + \$500.00) in the Total Amount Owed column. If the contract erroneously reduces the total amount from Report 43 by the negative amount found on Report 41, the line on the worksheet will be reviewed as a payment discrepancy. In the example above, if the contract reports \$450 instead of \$550, the contract has failed to account for \$100 in payables to the other contract.

Amounts owed should come from Report 41 and Report 43 reports for the 2025 benefit year only. Report 41 or Report 43 reports produced during the 2025 calendar year for other benefit years should not be included on the 2025 P2P worksheet.

- d. **Total Amount Paid** – The total amount that was paid to the contract in the Contract

Number Paid column. This amount must equal the sum of the amounts in the Amount Paid columns for January 2025 – June 2026.

Note: The Contract of Record is required to make timely payments to the Submitting Contract within 30 days of CMS distribution of the P2P reports. Therefore, the Total Amount Paid and the Total Amount Owed columns should reflect the same amount.

- e. **Difference (Total Amount Owed - Total Amount Paid)** – This amount is automatically populated.
- f. **Amount Paid for January 2025 – June 2026** – The total amount that was paid for each month to the contract in the Contract Number Paid column. This amount is based on the monthly amounts in Report 41 and/or Report 43 from which the payments originated, not the month in which the contract completed the payment. For example, a payment originating from the May 2025 Report 43 report for the 2025 benefit year should be reported in the May 2025 Amount Paid column, even if the organization did not actually pay until July 2025. Payments made during the 2025 calendar year for benefit years other than 2025 should not be included on the 2025 P2P Payments worksheet.

If all P2P payments were made as instructed in the P2P guidance, the amount reported in the Total Amount Owed column will be equal to the sum of the amounts reported in the Amount Paid columns. If the columns are not equal, an explanation is required in the Additional Comments column.

Errors found in these columns may result in a file rejection or, if the file is accepted, may be returned for correction after analysis of payments.

- g. **Total Amount Owed and Total Amount Paid differ because payments are not made within the same parent organization** – Indicate yes or no with a “Y” or “N.” This field cannot be blank even if the Total Amount Paid is equal to the Total Amount Owed.
- h. **Difference between total amount owed and total amount paid will be resolved at a later date** – Indicate yes or no with a “Y” or “N.” This field cannot be blank even if the Total Amount Paid is equal to the Total Amount Owed.
- i. **Additional Comments** – Information regarding the Part D sponsor’s ability to make complete, accurate, and timely payments based on the P2P Payable Report and P2P Receivable Report should be documented in the Additional Comments column, as well as information regarding discrepancies between the Total Amount Owed column and Total Amount Paid column.

If the Part D sponsor did not make a payment from one of the P2P reports, this unpaid P2P amount must be indicated in the Additional Comments column, and the sponsor is

required to provide an explanation as to why the payment was not made. In addition, the Part D sponsor must list the report, month, and year for the unpaid P2P amount. The comments in the Additional Comments column must provide enough information for CMS to understand the payment discrepancy.

If there is P2P activity between two contracts within the same Parent Organization and the organization does not make P2P payments within the organization, answer “Y” to *Total Amount Owed and Total Amount Paid differ because payments are not made within the same parent organization* and explain the arrangement in the Additional Comments column.

If the comments in the Additional Comments column are not clear, CMS will request additional information. The sponsor will upload a revised P2P worksheet (and electronically sign the P2P attestation) in HPMS with the additional information requested by CMS. In addition, if the sponsor answered “Y” to the *Difference between total amount owed and total amount paid will be resolved at a later date* or the comments indicate future payments, an updated worksheet and attestation will need to be provided after the payment has been made.

Steps for Electronically Signing the Attestation

Access the P2P Attestation on HPMS using the following navigation path: HPMS Homepage > Plan Bids > Part D Attestations (Contract Year 2025) > Submission > Submit P2P Worksheet/Attestation. Please note: Only the CEO, CFO, or COO will be able to view or access this path in HPMS.

1. Select Parent Organization.

If the Parent Organization is not listed, please contact the HPMS Access team at HPMS_Access@cms.hhs.gov.

2. Select all applicable contracts under the Parent Organization.

If any of the contracts offered by the organization in 2025 are not listed, please contact the HPMS Access team at HPMS_Access@cms.hhs.gov

3. Enter the Payment As of Date.

Indicate the date that the Part D sponsor submitted the most recent P2P Payments for 2025 P2P payment activity. This date cannot be a future date.

4. Attach the P2P Worksheet by clicking the “Browse” button and selecting the appropriate file.

5. Review the following:

- a. Contract Numbers Listed
 - b. Organization Name
- 6. The signer must enter his/her title.
- 7. The CEO, CFO, or COO must electronically sign the attestation. By selecting the “Submit” button, the attestation is signed electronically.
- 8. Review the attestation using the P2P Worksheet/Attestation Submission or History reports in HPMS.