



Financial Services Group

MEMORANDUM

DATE: December 24, 2013

FROM: Julia Gorner, CPA
Director, Division of Capitated Plan Audits

SUBJECT: Cost Report Filing Requirements

TO: All 1833 and 1876 Cost-based Contracts

The purpose of this memorandum is to notify all section 1833 and 1876 cost-based contractors of certain cost report filing requirements.

Fourth Quarter Cost Reports

CMS has waived the fourth quarter cost report submission requirement for 1876 cost-based contracts until further notice. As stated in 42 CFR 417.572 (c) (2), CMS may reduce the frequency of the reports that are required under section 42 CFR 417.572 (c) (1).

Annual Final Cost Reports

The annual final cost reports must be filed by April 30th and June 30th for section 1833 and 1876 cost-based contracts, respectively. The updated forms are now available through the Health Plan Management System (HPMS). As a reminder, you **must download and use** the final annual cost report form from HPMS when submitting your cost report.

If you have any questions, please contact your CMS servicing auditor or the Cost MCO mailbox at CostMCO@cms.hhs.gov.