



Medicare Part A Cost Report e-Filing Updates

Thursday, March 30, 2023

Presenters:

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Acronyms in this Presentation

- BSO - Backup Security Official
- CCN - CMS Certification Number
- CMHC - Community Mental Health Center
- ECR - Electronic Cost Report
- IDM - Identity Management system
- ESRD - End Stage Renal Disease
- FQHC - Federally Qualified Health Center
- FTE - Full Time Equivalent
- FYB - Fiscal Year Begin
- FYE - Fiscal Year End
- GME - Graduate Medical Education
- HHA - Home Health Agency
- Histolab - Histocompatibility Laboratory
- HO - Home Office
- IME - Indirect Medical Education
- IPPS - Inpatient Prospective Payment System
- IRIS - Intern and Resident Information System
- IRR - Interim Rate Review
- LPIC - Limited Purpose Insurance Company
- MAC - Medicare Administrative Contractor
- MCR - Medicare Cost Report
- MCR eF - Medicare Cost Report e-Filing system
- MFA - Multi-Factor Authentication
- NPR - Notice of Program Reimbursement
- OPA - Organ Procurement Agency
- PHI - Protected Health Information
- PII - Personally Identifiable Information
- PS&R - Provider Statistical and Reimbursement System
- RHC - Rural Health Clinic
- SNF - Skilled Nursing Facility
- SO - Security Official
- STAR - System for Tracking Audit and Reimbursement
- TS - Tentative Settlement

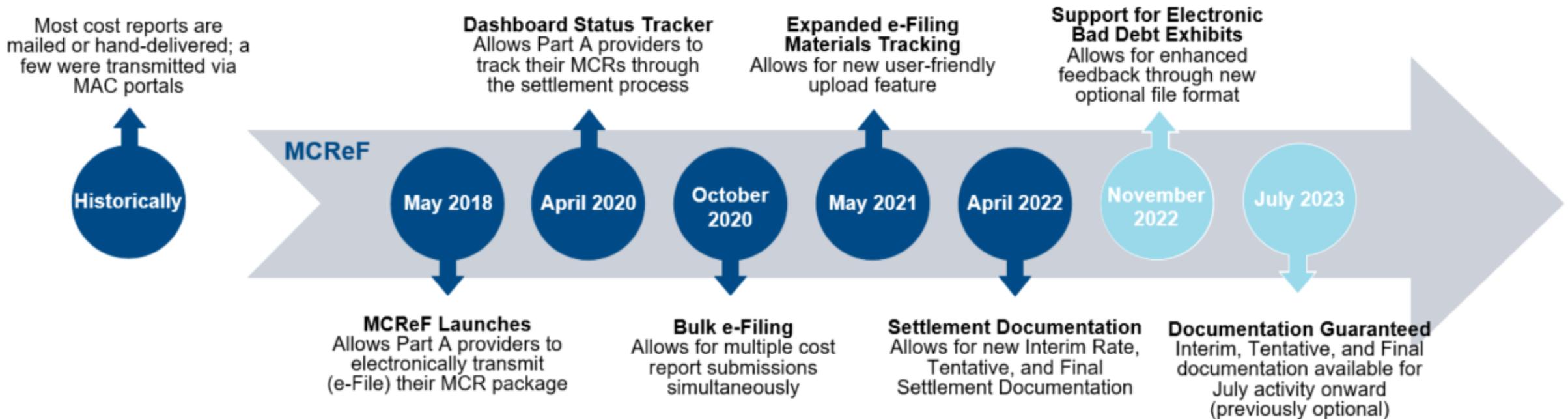
Agenda

- Introductions
- Background and Overview
- Discuss Updates and New Features to MCR eF
- e-Filing Refresher
- Ongoing Outreach and Education
- Q&A

Business Overview

- The Medicare Cost Report (MCR) is used to determine Part A providers' annual Medicare reimbursable cost.
- Providers use a variety of sources (including Provider Statistical and Reimbursement system (PS&R) claim reimbursement data) to create their MCR.
 - There are about 56,000 MCRs submitted each year that account for over \$200 Billion of Medicare reimbursement.
- Regulation specifies deadline for submitting an acceptable cost report
- Medicare Administrative Contractors (MACs) have requirements for receiving, accepting, reviewing, auditing, and finalizing cost reports.

History of Cost Report Submission and Receipt Process



MCRReF Usage

- **Since 5/1/2018:**
 - Over 110,000 successful submissions from over 8,000 distinct users
 - Median Submission Time: 4 seconds
 - Over 2,600 providers were able to correct errors with their MCR prior to submission and without the need for correspondence with their MAC, and potentially avoiding the rejection of their MCR
 - Tentative Settlement payments issued faster on average for MCRReF submissions versus non-MCRReF submissions
- CY2023 to date: 65% of all MCR submissions were e-Filed via MCRReF
- **A few quotes received from MCRReF users:**
 - “In the 25 years I have been doing cost reporting, never have we gotten tentatives this early or have we filed this early, so we know it is all because of MCRReF.”
 - “I am loving the cost report submission season! MCRReF is awesome!”
 - “This is a great, centrally located tool for cost report filing statuses, especially when you have multiple facilities and multiple fiscal years.”
 - “Finally started using it this year, and kicking myself for not doing it sooner!”
 - “..I have been involved in cost reporting since 1983. This is the best initiative that I have seen from CMS to help providers and be more efficient.”

CMS Goal

- Expand the use of Medicare Cost Report e-Filing system (MCR eF)
 - Improve e-filing functionality
 - Increase transparency to providers through cost report tracking

Advantages of MCR eF for Providers

- One process for all providers via one submission portal
 - Available to all Part A providers regardless of MAC
 - Beneficial to chain organizations which have providers at multiple MACs, and any time you change MACs
 - Reduces confusion, delays, and time you spend on administrative processes
- Direct feedback on the receivability of your MCR submission
- Tentative Settlement payments issued faster on average for MCR eF submissions
- Live updates on cost report status from submission through desk review and final settlement, including access to settlement documentation

MCRReF – High Level System Changes

- **Electronic Exhibits:** MCRReF updated to support submission of electronic bad debt exhibits
- **Guaranteed Documentation:** CMS will be requiring MACs to share Interim Rate, Tentative Settlement, and Final Settlement documentation through MCRReF for activities July 2023 and onward
- **100% Electronic Home Office Submissions:** Home Office cost statements for FYBs on or after 10/01/2022 support e-signature and can be fully e-filed in MCRReF
- **Instant Acceptance:** MCRReF may now make and communicate an immediate auto-acceptance decision, depending on the nature of your e-filing (including leveraging e-signatures and new electronic exhibits when applicable)



Support for Electronic Medicare Cost Report Exhibits

Support for Electronic Medicare Cost Report Exhibits

- CMS has started a new initiative to create standardized, electronic versions of the Medicare Bad Debt Listing, Medicaid Eligible Days, Charity Care Charges, and Total Bad Debt exhibits
 - The aim of this initiative is to accelerate cost report settlement
 - Adoption of these electronic versions is optional
- The specifications for how to create the electronic exhibits and pre-made templates will soon be shared with providers
- MCRReF is now setup to receive and process all of these new electronic exhibits

Support for Electronic Medicare Cost Report Exhibits

Exhibits

- MCR instructions include exhibits specifying how to submit additional information that supports the reimbursement being claimed in the cost report
 - Exhibits include a visual layout of the requested information, definitions of the data, and rules that the data is required to follow

Support for Electronic Medicare Cost Report Exhibits

Electronic Specifications

- CMS support of exhibits includes *optional* electronic specifications for creating digital versions of the exhibits
- The specifications for each exhibit include an identifier, the necessary labels for header fields and columns, the rules for the information to be filled in (acceptable formatting, etc.), and the appropriate locations for all of the above

Support for Electronic Medicare Cost Report Exhibits

Templates

- In addition to optional electronic specifications, CMS has created pre-made spreadsheet templates that meet the specifications
- Templates will help guide data entry in accordance with the specifications:
 - Pre-formatted dates for expected fields
 - Data entry limitations for fields with a specific list of valid values (e.g. Yes/No fields)

Example Pre-made Template

Supporting Exhibit	Medicare Bad Debt Listing										
Provider Name											
Provider Number (CCN)											
FYE											
Bad Debts For (Choose One)											
Prepared By											
Date Prepared											
Subprovider											
Totals									\$0	\$0	\$0
Beneficiary Name	MBI or HICN	Dates of Service - From	Dates of Service - To	Medicaid No.	Deemed Indigent	Remittance Advice Date - Medicare	Date First Bill Sent to Bene	Collect. Effct. Cease Date	Medicare Deductible and Coinsurance Amounts - Deductible	Medicare Deductible and Coinsurance Amounts - Coins.	Allowable Bad Debts
1	2	3	4	5	6	7	8	9	10	11	12

Support for Electronic Medicare Cost Report Exhibits

- Benefits of following electronic specifications:
 - Upfront notice of potential issues with your exhibits if filing through MCR eF
 - Accelerated cost report acceptance and tentative settlement

Support for Electronic Medicare Cost Report Exhibits

Provider 12-3456 Health Center **Fiscal Year End** 12/31/2022

Medicare Utilization Full **First Cost Report Submission** Yes
 (No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

Cost Report Materials
 Do **not** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).
 Required Files: [ECR](#), [Print Image](#), [Signed Certification Page](#)

File Category ▲	File	
Acceptability Documents		
ECR	EC123456.22A1 (67 KB)	<input type="button" value="Remove"/>
Print Image	PI123456.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
Signed Certification Page	SIGPAGE123456.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
Medicare Bad Debt Listing	MedicareBDX - Base Good File.xlsx (50 KB)	<input type="button" value="Remove"/>
Supporting Documents		
Expense/Revenue Groupings	ExpRevGrp.doc (627 KB)	<input type="button" value="Remove"/>
PS&R Crosswalk	PSRCrosswalk.doc (627 KB)	<input type="button" value="Remove"/>
Other Documents		
Other	Additional CR Material.png (15 KB)	<input type="button" value="Remove"/>
Other	FinancialStatements.xlsx (83 KB)	<input type="button" value="Remove"/>
Other	WorkingTrialBalance.xlsx (83 KB)	<input type="button" value="Remove"/>

* I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

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Support for Electronic Medicare Cost Report Exhibits

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Required Files: ECR, F

Medicare Cost Report e-Filing System (MCR eF) Warnings

Warning F5: Total Column 24 doesn't match listing contents
Additional Information:
• File: MedicareBD_24.xlsx
◦ Worksheet "BD"

Warning F26: Incomplete Non-Recovery Record on Medicare Bad Debt Listing
Additional Information:
Worksheet row(s):
• File: MedicareBD_24.xlsx
◦ Worksheet "BD": 16, 17, 18

Warning F113: Either deductible or coinsurance required for a write off
Additional Information:
Worksheet row(s):
• File: MedicareBD_24.xlsx
◦ Worksheet "BD": 16, 17, 18

* I acknowledge that I am a Medicare and Medicaid Provider (MCP), Medicare and Medicaid Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

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Support for Electronic Medicare Cost Report Exhibits

Next Steps

- Medicare Bad Debt Listing specifications and templates are finalized and in the process of being published for the following Cost Report forms:
 - HHA (1728-20), RHC (222-17), CMHC (2088-17), FQHC (224-14), ESRD (265-11), SNF (2540-10)
- Specifications and templates for the following Hospital (2552-10) Exhibits added by Transmittal 18 will be published shortly thereafter:
 - Medicare Bad Debt Listing
 - Medicaid Eligible Days
 - Charity Care Charges
 - Total Bad Debt



Settlement Documentation

Settlement Documentation



Medicare Cost Report e-Filing System (MCR eF)

Home Accessibility Help Logout
 User ID: Sample
 Friday, March 10, 2023

Home

Bulk e-File

Home

Filters

Quick Search

Fiscal Year End
 From To

CR Status

FYE Not Elapsed (4)

Pending Receipt (13)

Processing (3)

Reopening/Appeal (1)

Complete (23)

Bulk e-Filing Issue(s)

⚠ Warning (1)

❌ Error (5)

Show entries

Provider # ¹ ▲	Provider Name	FYE ¹ ▼	Cost Report Status ¹ ▲	Action
11-1111	Sample Hospital #1	12/31/2023	FYE Not Elapsed	
22-2222	Sample Hospital #2	12/31/2023	FYE Not Elapsed	
33-3333	Sample Hospital #3	12/31/2023	FYE Not Elapsed	
44-4444	Sample Hospital #4	12/31/2023	FYE Not Elapsed	
11-1111	Sample Hospital #1	12/31/2022	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2022	Pending Receipt ❌	E-File CR
33-3333	Sample Hospital #3	12/31/2022	Pending Receipt ❌	E-File CR
44-4444	Sample Hospital #4	12/31/2022	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2021	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2021	Pending Receipt	E-File CR
33-3333	Sample Hospital #3	12/31/2021	Pending Receipt	E-File CR
44-4444	Sample Hospital #4	12/31/2021	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2020	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2020	Pending Receipt	E-File CR
33-3333	Sample Hospital #3	12/31/2020	Pending Receipt	E-File CR
44-4444	Sample Hospital #4	12/31/2020	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2019	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2019	Processing	E-File CR
33-3333	Sample Hospital #3	12/31/2019	Processing ❌	E-File CR

Settlement Documentation

View Details

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11-1111 Sample Hospital #1 - 12/31/2021 CR Status: Reopening/Appeal

Jurisdiction 1 - Sample MAC

Interim Rate 2 Completed **Submission** Accepted **Tentative Settlement** Issued **Review** Audit Complete **NPR** Issued **Reopenings/Revised NPRs** 1 of 2 Open **Appeals** 1 of 1 Open

Interim Rate 2 Completed

Review Date: 05/03/2021
Documentation: [View All](#)

Review Date: 05/08/2021
Documentation: [View All](#)

Submission Accepted

Tentative Settlement Issued

Submission #: 1
Letter Date: 04/01/2022
Documentation: [View All](#)

Review Desk Review Complete

NPR Issued

NPR Date: 06/01/2022
Documentation: [View All](#)

Reopenings/Revised NPRs 1 of 2 Open

Settlement Documentation

Tentative Settlement	Issued		
Submission #: 1			
Letter Date: 04/01/2022			
Documentation:	View All		
<hr/>			
Review	Desk Review Complete		
<hr/>			
NPR	Issued		
NPR Date: 06/01/2022			
Documentation:	View All		
<hr/>			
Reopenings/Revised NPRs	1 of 2 Open		
Open			
Request ID:	A		
Reason:	Contractor Initiated	Issue Types:	Cost Issues
Decision:	Granted	Decision Date:	09/09/2022
Open Information Request(s):	None	Final Information Received Date:	
Revised NPR Date:			
Documentation:	Pending Upload		
Closed			
Request ID:	B	Received Date:	02/12/2023
Reason:	Provider Requested	Issue Types:	GME/IME
Decision:	Granted	Decision Date:	02/12/2023
Open Information Request(s):	None	Final Information Received Date:	02/12/2022
Revised NPR Date:	02/12/2023		
Documentation:	View All		

Settlement Documentation

View Details

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11-1111 Sample Hospital #1 - 12/31/2021

CR Status: Reopening/Appeal

Jurisdiction 1 - Sample MAC



Interim Rate

2 Completed

Review Date: 05/03/2021

Documentation: [View All](#)

Review Date: 05/08/2021

Documentation: [View All](#)

Settlement Documentation

Documentation Details

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Interim Rate - 05/03/2021

<u>File Name</u>
EXAMPLE - INTERIM RATE OVERPAYMENT.PDF
IRR TEST DOCUMENT.DOCX

[Back to View Details](#)

Settlement Documentation

Documentation Details

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Interim Rate - 05/08/2021

Published On:	05/08/2021
Updated On:	05/10/2021

File Name
EXAMPLE - INTERIM RATE OVERPAYMENT.PDF
IRR TEST DOCUMENT.DOCX

[Back to View Details](#)



MCRReF Individual E-File Walkthrough

IDM Updates

- System Login: <https://mcref.cms.gov>
- Access is controlled by IDM
 - Restricted to IDM PS&R SOs / BSOs / MCR eF Approved Cost Report Filers
 - Existing PS&R SOs / BSOs already have access
 - Any organization without access to PS&R must register a PS&R SO with IDM.
 - Note: If you want to use MCR eF, keep your IDM accounts in good-standing.
 - Includes password updates and timely replacement of SOs.
 - IDM credential issues are not a valid reason for late MCR filing.
- Updates coming to IDM
 - Enhanced password requirements: minimum 15-character length, uppercase, lowercase, and numbers starting end of April
 - Requirement to update passwords every 60 days is going away this summer for active accounts

MCR eF Login via IDM

CMS.gov | IDM

Sign In

User ID

Password

Agree to our [Terms & Conditions](#)

Sign In

OR

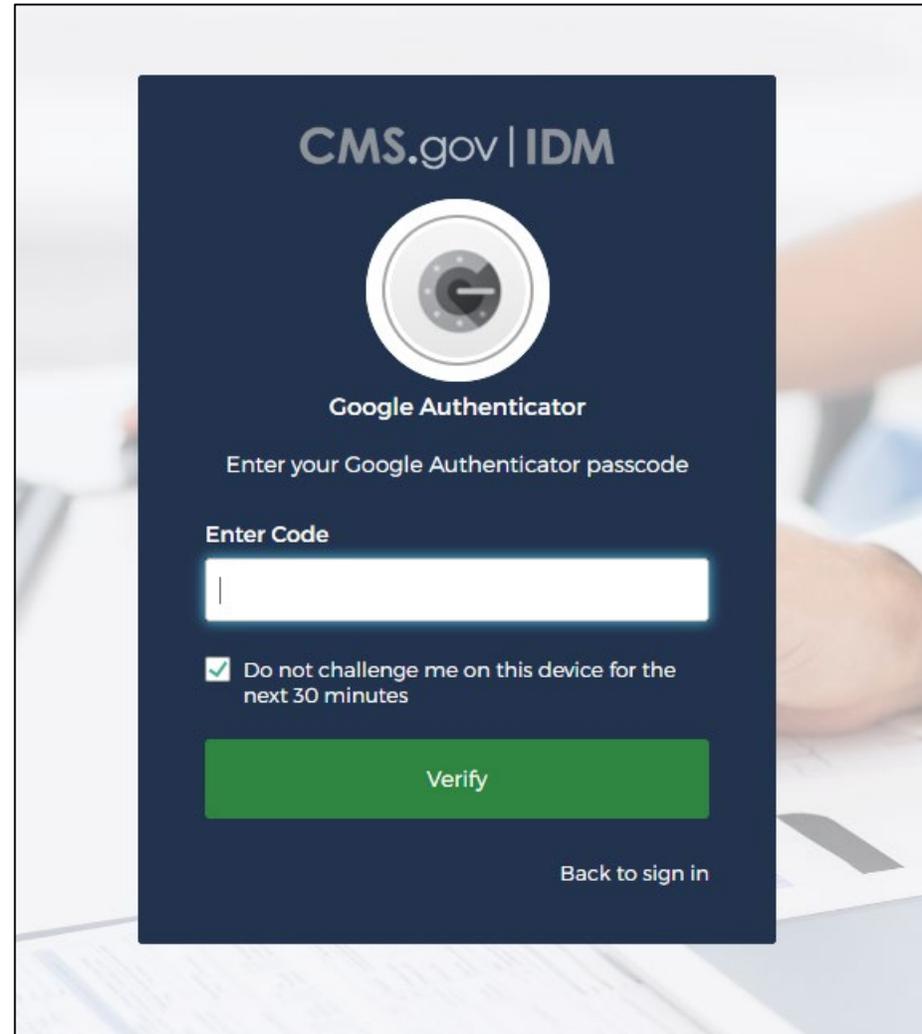
CMS PIV Card Only

Attention CMS PIV card users: If this is your first time signing in you must first sign in using your EUA ID and password before having the option to log in with your PIV card.

OR

New User Registration

MCRReF Login via IDM



CMS.gov | IDM



Google Authenticator

Enter your Google Authenticator passcode

Enter Code

Do not challenge me on this device for the next 30 minutes

Verify

[Back to sign in](#)

MCR eF Walkthrough – Home Page



Medicare Cost Report e-Filing System (MCR eF)

CENTERS FOR MEDICARE & MEDICAID SERVICES

Home Accessibility Help Logout

User ID: Sample

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Home

Bulk e-File

Home

Filters

Quick Search

Fiscal Year End

From To

CR Status

FYE Not Elapsed (4)

Pending Receipt (13)

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Complete (23)

Bulk e-Filing Issue(s)

⚠ Warning (1)

❌ Error (5)

Show entries

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33-3333	Sample Hospital #3	12/31/2019	Processing ❌	E-File CR

MCR eF Walkthrough – Home Page

Home

Filters Show 20 entries [Export To Excel](#)

Quick Search

Fiscal Year End
 From To

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- Complete (23)

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22-2222	Sample Hospital #2	12/31/2022	Pending Receipt ✖	E-File CR

***Note:** If you are unable to locate your CCN or Fiscal Year End in the table:

- Confirm that the SO of your organization has properly registered the CCN in question within IDM and that you are registered to the organization with an IDM role which grants e-Filing privileges.
- If so, and you still don't see what you're looking for, contact your MAC.

44-4444	Sample Hospital #4	12/31/2020	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2019	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2019	Processing	E-File CR
33-3333	Sample Hospital #3	12/31/2019	Processing ✖	E-File CR

MCR eF Walkthrough – Home Page



Medicare Cost Report e-Filing System (MCR eF)

Home Accessibility Help Logout

User ID: Sample

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Bulk e-File

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33-3333	Sample Hospital #3	12/31/2019	Processing ❌	E-File CR

MCR eF Walkthrough – Individual e-File

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e-File Cost Report Materials

 [Printer Friendly Version](#)

** Indicates Required Field*
+ Indicates a newly added or updated file

Provider ⓘ	11-1111 Sample Hospital #1	Fiscal Year End ⓘ	12/31/2022
Medicare Utilization ⓘ	<input type="text" value="Full"/>	First Cost Report Submission ⓘ	Yes (No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

Cost Report Materials ⓘ

Do **not** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).
Required Files: [ECR](#), [Print Image](#), [Signed Certification Page](#)



File Category ▲	File
There are currently no files within the Cost Report Materials Table. To add one or multiple files, please click on the "Add File(s)" button above.	

*** I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

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MCR eF Walkthrough – Individual e-File

 Medicare Cost Report e-Filing System (MCR eF) Home Accessibility Help Logout
User ID: Sample
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Home **Bulk e-File**

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e-File Cost Report Materials

 [Printer Friendly Version](#)

** Indicates Required Field*
+ Indicates a newly added or updated file

Provider ¹ 11-1111 Sample Hospital #1 **Fiscal Year End** ¹ 12/31/2022

Medicare Utilization ¹ Full

First Cost Report Submission ¹ Yes
(No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

Cost Report Materials ¹

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MCR eF Walkthrough – Individual e-File

 Medicare Cost Report e-Filing System (MCR eF) Home Accessibility Help Logout
User ID: Sample
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e-File Cost Report Materials

 [Printer Friendly Version](#)

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[Back to Search Results](#)

MCREf Walkthrough – Individual e-File

e-File Cost Report Materials

[Printer Friendly Version](#)

* Indicates Required Field
+ Indicates Additional Field

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Open

This PC > Documents > PS&R-STAR > MCREf Training > CR-Materials

Search CR-Materials

Organize New folder

Name	Date modified	Type	Size
111111_2022-12-31.xml	3/9/2023 4:51 PM	XML Document	627 KB
Additional CR Material.png	3/9/2023 4:51 PM	PNG File	15 KB
EC111111.22A1	3/9/2023 4:51 PM	22A1 File	68 KB
ExpRevGrp.doc	3/9/2023 4:51 PM	Microsoft Word 9...	627 KB
FinancialStatements.xlsx	3/9/2023 4:51 PM	Microsoft Excel W...	84 KB
PI111111.22A1.pdf	3/9/2023 4:51 PM	Adobe Acrobat D...	627 KB
PSRCrosswalk.doc	3/9/2023 4:51 PM	Microsoft Word 9...	627 KB
SIGPAGE111111.22A1.pdf	3/9/2023 4:51 PM	Adobe Acrobat D...	627 KB
WorkingTrialBalance.xlsx	3/9/2023 4:51 PM	Microsoft Excel W...	84 KB

File name: "111111_2022-12-31.xml" "Additional CR Material.png" "EC111111.22A1" "ExpRevGrp.doc" "FinancialStatements.xls" All Files (*.*)

Open Cancel

Previously recorded
including PII/PHI).
C) and the Centers
as).

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

[Back to Search Results](#)

MCR eF Walkthrough – Individual e-File

Provider 11-1111 Sample Hospital #1 **Fiscal Year End** 12/31/2022

Medicare Utilization 1 Full ▼ **First Cost Report Submission** 1 Yes
 (No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

Cost Report Materials 1
 Do **not** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).
Required Files: [ECR](#), [Print Image](#), [Signed Certification Page](#)

File Category ▲	File	
Acceptability Documents 1		
ECR ▼	EC111111.22A1 (67 KB)	<input type="button" value="Remove"/>
Print Image ▼	PI111111.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
Signed Certification Page ▼	SIGPAGE111111.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
IRIS ▼	111111_2022-12-31.xml (5 KB)	<input type="button" value="Remove"/>
Supporting Documents 1		
Expense/Revenue Groupings ▼	ExpRevGrp.doc (627 KB)	<input type="button" value="Remove"/>
PS&R Crosswalk ▼	PSRCrosswalk.doc (627 KB)	<input type="button" value="Remove"/>
Other Documents 1		
Other ▼	Additional CR Material.png (15 KB)	<input type="button" value="Remove"/>
Other ▼	FinancialStatements.xlsx (83 KB)	<input type="button" value="Remove"/>
Other ▼	WorkingTrialBalance.xlsx (83 KB)	<input type="button" value="Remove"/>

* I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

[Back to Search Results](#)

MCR eF Walkthrough – Individual e-File

- In addition to allowing users to re-categorize after uploading, each supporting document has a shared file naming convention that, if followed, allows the system to automatically categorize all files.
- For example:
 - Files that begin with “MedicareBD” (case insensitive), regardless of what comes after, the system will recognize as a Medicare Bad Debt Listing. Some variations include:
 - “MedicareBD – 2022.xls”
 - “medicarebd_per specifications.xlsx”
 - “MEDICAREBD.pdf”
- A full list of documents and their naming convention can be found in the MCR eF User Manual (located within the system).

MCR eF Walkthrough – Individual e-File

Provider 11-1111 Sample Hospital #1 **Fiscal Year End** 12/31/2022

Medicare Utilization Full

First Cost Report Submission Yes
 (No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

Cost Report Materials
 Do **not** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).
 Required Files: ECR, Print Image, Signed Certification Page

File Category	File	
Acceptability Documents		
ECR	EC111111.22A1 (67 KB)	<input type="button" value="Remove"/>
Print Image	PI111111.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
Signed Certification Page	SIGPAGE111111.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
IRIS	111111_2022-12-31.xml (5 KB)	<input type="button" value="Remove"/>
Supporting Documents		
Expense/Revenue Groupings	ExpRevGrp.doc (627 KB)	<input type="button" value="Remove"/>
PS&R Crosswalk	PSRCrosswalk.doc (627 KB)	<input type="button" value="Remove"/>
Other Documents		
Other	Additional CR Material.png (15 KB)	<input type="button" value="Remove"/>
Other	FinancialStatements.xlsx (83 KB)	<input type="button" value="Remove"/>
Other	WorkingTrialBalance.xlsx (83 KB)	<input type="button" value="Remove"/>

* I am a Medicare Administrative Contractor (MAC) and I am responsible for the submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

Note: Closing the browser window or navigating to another webpage will not cancel this e-filing.

[Back to Search Results](#)

MCR eF Walkthrough – Individual e-File

Provider 11-1111 Sample Hospital #1 **Fiscal Year End** 12/31/2022

Medicare Utilization Full

First Cost Report Submission Yes
 (No cost report submission has been previously recorded for this Provider and Fiscal Year End.)

Cost Report Materials
 Do **not** encrypt or password-protect uploaded files (including files within ZIP/archive files). This website is a secure portal for transmission of MCR materials (including PII/PHI).
 Required Files: ECR, Print Image, Signed Certification Page

File Category	File	
Acceptability Documents		
ECR	EC111111.22A1 (67 KB)	<input type="button" value="Remove"/>
Print Image	PI111111.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
Signed Certification Page	SIGPAGE111111.22A1.pdf (627 KB)	<input type="button" value="Remove"/>
IRIS	111111_2022-12-31.xml (5 KB)	<input type="button" value="Remove"/>
Supporting Documents		
Expense/Revenue Groupings	ExpRevGrp.doc (627 KB)	<input type="button" value="Remove"/>
PS&R Crosswalk	PSRCrosswalk.doc (627 KB)	<input type="button" value="Remove"/>
Other Documents		
Other	Additional CR Material.png (15 KB)	<input type="button" value="Remove"/>
Financial Statements or Justification	FinancialStatements.xlsx (83 KB)	<input type="button" value="Remove"/>
Working Trial Balance	WorkingTrialBalance.xlsx (83 KB)	<input type="button" value="Remove"/>

*** I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).**

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing.

[Back to Search Results](#)

E-Filing Fields

Field Name	Description
Provider	Indicates the provider currently selected for e-filing a cost report
Fiscal Year End	Indicates the fiscal year end currently selected for e-filing a cost report
Medicare Utilization	Allows the provider to select the Medicare Utilization level of the MCR being e-Filed. Options include: 'Full', 'Low', and 'No'.
First Cost Report Submission	Indicates whether or not an MCR has already been recorded as received by the provider's MAC for the selected Provider/FYE.
Cost Report Materials table	Used to upload all materials needed to submit a complete MCR package. This may include Acceptability Documents (such as an ECR or Print Image), Supporting Documents (such as PS&R Crosswalk or Working Trial Balance), and/or any other un-designated files collectively as "Other Documents".

Key Cost Report Materials

File Category	Description
<i>ECR</i>	<p>The electronic cost report file (also known as the 'EC', 'SN', 'HH', 'OP', 'HS', 'RD', 'RF', 'FQ', or 'CM' file; for Home Offices, the 'HO' electronic cost statement)</p> <p>System-required: For Home Offices with FYBs on or after 10/01/2022 and all providers filing a Full Medicare Utilization MCR, <i>except</i> Limited Purpose Insurance Companies (LPICs)</p> <p>Format: A single file generated using a current version of CMS-certified ECR vendor software that is not a PDF, ZIP file or other archive file type</p> <p>File limit: 1 MB</p>
<i>Print Image</i>	<p>The human-readable copy of the cost report (for Home Offices: the cost statement), also known as the “PI file”</p> <p>System-required:</p> <ul style="list-style-type: none">• For Home Offices and all providers filing a Full or Low Medicare Utilization MCR <i>except</i> LPICs.• If an ECR file is uploaded to the ECR row <p>Format: Any human-readable format generated using a current version of CMS-certified ECR vendor software that is not a ZIP file or other archive file type</p> <p>File limit: 10 MB</p>

Key Cost Report Materials

File Category	Description
<p><i>Signed Certification Page</i></p>	<p>The electronically-signed Worksheet S certification page (for Home Offices: either the 287-05 Schedule A or the 287-22 Schedule S)</p> <p>System-required: For all providers <i>except</i> LPICs Format: Any human-readable format, including encryption codes, generated using a current version of CMS-certified ECR vendor software that is not a ZIP file or other archive file type File limit: 10 MB</p>
<p><i>IRIS</i></p>	<p>The Interns and Residents Information System (IRIS) files for documenting GME/IME Full Time Equivalents (FTEs)</p> <p>System-required: For all teaching hospitals and hospitals claiming GME/IME FTEs Format: XML required for FYBs on or after 10/01/2021; for prior FYBs, a set of "M" (Master) and "A" (Assignment) DBF files File limit: 10 MB</p>
<p><i>Cover Letter</i></p>	<p>A document describing the nature of the submission or any other information about the submission which the provider wishes to communicate to the MAC up front</p> <p>System-required: For all revised MCRs Format: Any human-readable format that is not a ZIP file or other archive file type File limit: 10 MB</p>

MCR eF Edits

e-Filing Submission:

- The system will perform “receivability” validations to confirm if your MCR is fundamentally sound (eg all required MCR Material files are included, in valid format, and within the size limits; attached files must be virus/malware free, have valid filenames, must not be blank/empty)
- If any error is displayed, your MCR will not be received.
 - Not considered rejections and do not follow CMS’ formal MCR rejection processes.
- If the submission passes all “receivability” validations, you will be directed to a Confirmation screen. This screen will display the following:
 - A success message stating that your MCR is received and/or accepted
 - Your e-Postmark date in Eastern Time, unique e-Filing ID, and all selections for the submission just made
- Confirmation screen: save a copy of this screen’s content for your records

MCRReF Additional Details

- You will be warned if:
 - MCR submission is late
 - You try to upload an MCR generated with outdated software
 - There are any potentially missing documents in CR materials
 - There are any potential issues with the electronic exhibits
- Timely receipt of the cost report will be measured based on 11:59 PM ET for the provider's cost report due date
- Files uploaded are ***not*** to be encrypted or password protected. MCRReF is a secure portal for transmission of MCR materials (including PII/PHI)
- Duplicate submissions will be rejected by the MAC; only the first MCR received by the MAC will be processed.



MCREf Bulk E-File Walkthrough

MCR eF Walkthrough – Bulk e-File – Bulk Upload



Medicare Cost Report e-Filing System (MCR eF)

Home Accessibility Help Logout

User ID: Sample

Friday, March 10, 2023

Home

Bulk e-File

Home

Show entries
Export To Excel

Provider # ¹ ▲	Provider Name	FYE ¹ ▼	Cost Report Status ¹ ▲	Action
11-1111	Sample Hospital #1	12/31/2023	FYE Not Elapsed	
22-2222	Sample Hospital #2	12/31/2023	FYE Not Elapsed	
33-3333	Sample Hospital #3	12/31/2023	FYE Not Elapsed	
44-4444	Sample Hospital #4	12/31/2023	FYE Not Elapsed	
11-1111	Sample Hospital #1	12/31/2022	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2022	Pending Receipt ✖	E-File CR
33-3333	Sample Hospital #3	12/31/2022	Pending Receipt ✖	E-File CR
44-4444	Sample Hospital #4	12/31/2022	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2021	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2021	Pending Receipt	E-File CR
33-3333	Sample Hospital #3	12/31/2021	Pending Receipt	E-File CR
44-4444	Sample Hospital #4	12/31/2021	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2020	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2020	Pending Receipt	E-File CR
33-3333	Sample Hospital #3	12/31/2020	Pending Receipt	E-File CR
44-4444	Sample Hospital #4	12/31/2020	Pending Receipt	E-File CR
11-1111	Sample Hospital #1	12/31/2019	Pending Receipt	E-File CR
22-2222	Sample Hospital #2	12/31/2019	Processing	E-File CR
33-3333	Sample Hospital #3	12/31/2019	Processing ✖	E-File CR

Filters

Quick Search

Fiscal Year End
 From To

CR Status

FYE Not Elapsed (4)

Pending Receipt (13)

Processing (3)

Reopening/Appeal (1)

Complete (23)

Bulk e-Filing Issue(s) ¹

⚠ Warning (1)

✖ Error (5)

MCR eF Walkthrough – Bulk e-File – Bulk Upload



Medicare Cost Report e-Filing System (MCR eF)

Home Accessibility User Manual Logout
User ID: Sample User
Friday, March 10, 2023

Home **Bulk e-File**

Bulk Upload | e-File History

Bulk e-File Cost Report Materials

* Indicates Required Field

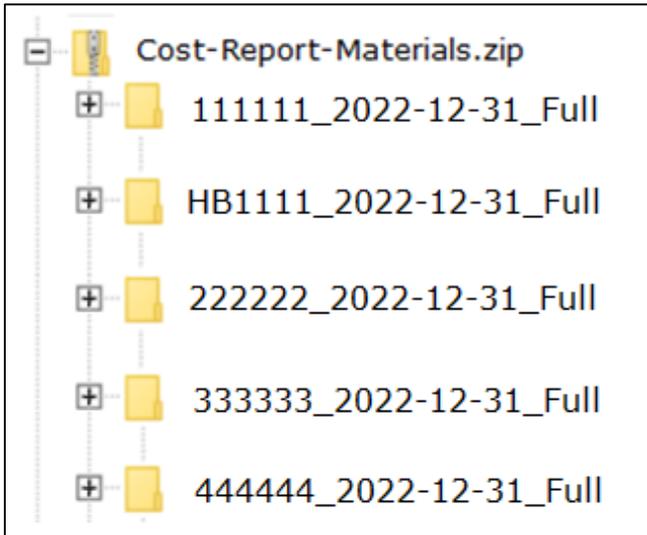
*** Cost Report Materials**
Upload in a structured Zip file per guidance (see Section 4.1.1 of the User Manual). Do **not** encrypt or password-protect the uploaded file (including files within). This website is a secure portal for transmission of MCR materials (including PII/PHI).

No file chosen

* I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

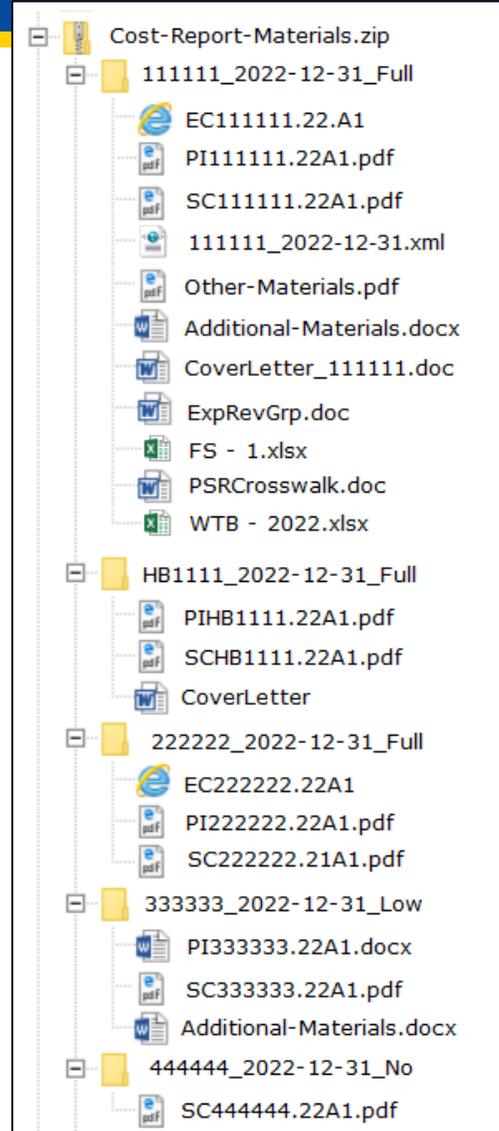
Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing. All issues and statuses of the resulting upload will be found on the e-File History page once your upload is complete.

MCR eF Walkthrough – Bulk e-File – Bulk Upload



File	Example File Name	Guidance
Main uploaded ZIP file	Cost-Report-Materials.ZIP	<p>The single ZIP file containing a folder for each MCR submission. There is no restriction on how the uploaded ZIP file is named.</p> <p>Format: A single ZIP file</p> <p>File limit: 1 GB</p>
Folder per submission	111111_2019-12-31_Full	<p>A well-named folder containing the cost report materials for a specific Provider/FYE.</p> <div data-bbox="1549 768 2226 945" data-label="Diagram"> </div> <ul style="list-style-type: none"> • Provider # – 6-character CMS Certification Number (without a dash, ‘111111’ not ‘11-1111’) • FYE – Fiscal Year End of the cost report being submitted, with the 4-digit year, followed by the month, and then day, separated by hyphens (yyyy-mm-dd) • Medicare Utilization – “Full”, “Low”, or “No”. If this is not included, the system will assume the submission is a Full Medicare Utilization submission. • The Provider #, FYE, and Medicare Utilization should each be separated by a single underscore (_)

MCR eF Walkthrough – Bulk e-File – Bulk Upload



MCR eF Walkthrough – Bulk e-File – Bulk Upload



Medicare Cost Report e-Filing System (MCR eF)

Home Accessibility User Manual Logout
User ID: Sample User
Friday, March 10, 2023

Home Bulk e-File

Bulk Upload e-File History

Bulk e-File Cost Report Materials

* Indicates Required Field

*** Cost Report Materials**
Upload in a structured Zip file per guidance (see Section 4.1.1 of the User Manual). Do ***not*** encrypt or password-protect the uploaded file (including files within). This website is a secure portal for transmission of MCR materials (including PII/PHI).

Cost Report Materials.zip

* I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing. All issues and statuses of the resulting upload will be found on the e-File History page once your upload is complete.

MCR eF Walkthrough – Bulk e-File – Bulk Upload



Medicare Cost Report e-Filing System (MCR eF)

Home Accessibility User Manual Logout
User ID: Sample User
Friday, March 10, 2023

Home Bulk e-File

Bulk Upload e-File History

Success Message
Success S0003: Files have been uploaded and processing has begun. To see the status of the uploaded files, navigate to the e-File History page.

Bulk e-File Cost Report Materials
* Indicates Required Field

*** Cost Report Materials**
Upload in a structured Zip file per guidance (see Section 4.1.1 of the User Manual). Do **not** encrypt or password-protect the uploaded file (including files within). This website is a secure portal for transmission of MCR materials (including PII/PHI).

Choose File No file chosen

* I acknowledge that this represents an official submission of my Medicare cost report to my servicing Medicare Administrative Contractor (MAC) and the Centers for Medicare and Medicaid Services (CMS), subject to all rules and regulations pertaining to Medicare cost report submissions (e.g. filing deadlines).

Submit

Note: Once 'Submit' is clicked, this transaction cannot be stopped. Closing the browser window or navigating to another webpage will not cancel this e-filing. All issues and statuses of the resulting upload will be found on the e-File History page once your upload is complete.

MCR eF Walkthrough – Bulk e-File – e-File History


Medicare Cost Report e-Filing System (MCR eF)
Home Accessibility Help Logout

User ID: Sample User
 Thursday, March 30, 2023

Home
Bulk e-File

Bulk Upload
e-File History

e-File History

[Address All Warnings](#)

Most Recent per Provider/FYE
 Show entries

Upload ID	Upload File Name	e-Filing ID	Submission Folder Name	Upload Date and Time	Uploaded By	Provider #	FYE	Load Status	Warnings / Errors
448	Cost Report Materials.zip			03/30/2023 9:39 AM ET	USER, SAMPLE			Pending	
447	CostReports.zip	3193308	111111_2022-12-31_FULL	03/08/2023 3:56 PM ET	USER, SAMPLE	11-1111	12/31/2022	Success	
447	CostReports.zip	3193304	222222_2022-12-31_FULL	03/08/2023 3:56 PM ET	USER, SAMPLE	22-2222	12/31/2022	Success	
447	CostReports.zip	3193306	333333_2022-12-31_FULL	03/08/2023 3:56 PM ET	USER, SAMPLE	33-3333	12/31/2022	Success	
447	CostReports.zip	3193238		03/08/2023 3:56 PM ET	USER, SAMPLE			Error	B445: Files not in folder
446	CR-Materials -3-ESE.zip	3192622	444444_2022-12-31_FULL	03/07/2023 4:02 PM ET	USER, SAMPLE	44-4444	12/31/2022	Warning	R1006: ECR - More recent CR transmittal available.
		3192577	Individual e-Filing Page	03/07/2023 11:57 AM ET	USER, SAMPLE	55-5555	12/31/2022	Success	
445	CR-Materials.zip	3191441	123456_2022-12-31_FULL	03/07/2023 9:57 AM ET	USER, SAMPLE	12-3456	12/31/2022	Success	

Filters

Upload ID:

Upload File Name:

Upload Date From: To:

Upload Date:

Uploaded By:

Provider #:

Fiscal Year End From: To:

Fiscal Year End:

Load Status

Pending (0)

Processing (0)

Warning (4)

Expired Warning (1)

Success (15)

Error (50)



General Reminders and e-Signatures

MCRReF General Reminders

- Effective 1/2/2019, only 2 CMS-approved methods of MCR submission:
 - Electronic submission via MCRReF
 - Physical submission via mail or hand-delivery
- All MCRs for Fiscal Year Ends on or after 12/31/2017 can be e-Filed via MCRReF, with the following exception:
 - MCRs that would satisfy CMS' Acceptability Criteria but would not pass the "Receivability" checks must be filed via mail or hand-delivery (e.g., a single cost report with more than 350 MB of documentation)
- Providers will not receive an extension for system issues preventing e-Filing

Electronic Signature

- 2018 IPPS final rule issued in August 2017, authorizes providers to file with an electronic signature effective for FYEs on/after 12/31/2017.
 - Note: IPPS final rule does not change the authorized signatories (CFR §413.24(f)(4)(iv)(C))
- CMS has released MCR transmittals which support e-signature for every MCR form
 - An approved form of e-signature (per the 2018 IPPS final rule) is required for signing and subsequently uploading the “Signed Certification Page” in MCR eF
- **Update:** Home Office cost statements for FYBs on or after 10/01/2022 support e-signature and can be fully e-filed in MCR eF
 - Home Office 287-22 with support for e-Signature currently going through certification process for vendors
 - If filing for older years via MCR eF using MCR form 287-05 (previous Home Office form), which does not support e-signature, you must
 - Upload a scanned copy of the certification page via the “Signed Certification Page” slot.
 - Mail/hand-deliver a hard copy with a signature signed in ink to your MAC which must be received by the MAC within 10-days of MCR submission.

Electronic Signature

- The next few slides provide examples of valid and invalid uses of e-signature
- These examples are not the exhaustive list of all possible valid and invalid uses of e-signature
- Refer to the 2018 IPPS final rule for e-signature guidance

Valid use of e-signature

E-signature checkbox checked and typed First and Last Name

12-22		FORM CMS-2552-10		4090 (Cont.)	
This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).				FORM APPROVED OMB NO. 0938-0050 EXPIRES 09-30-2025	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY			PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S PARTS I, II & III
PART I - COST REPORT STATUS					
Provider use only					
1. <input type="checkbox"/> Electronically prepared cost report Date: _____ Time: _____					
2. <input type="checkbox"/> Manually prepared cost report					
3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report					
4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no.					
Contractor use only					
5. <input type="checkbox"/> Cost Report Status		6. Date Received: _____		10. NPR Date: _____	
(1) As Submitted		7. Contractor No.: _____		11. Contractor's Vendor Code: _____	
(2) Settled without audit		8. <input type="checkbox"/> Initial Report for this Provider CCN		12. <input type="checkbox"/> If line 5, column 1, is 4: Enter number of	
(3) Settled with audit		9. <input type="checkbox"/> Final Report for this Provider CCN		times reopened = 0-9.	
(4) Reopened					
(5) Amended					
PART II - CERTIFICATION BY A CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)					
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.					
CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)					
I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by _____ {Provider Name(s) and Number(s)} for the cost reporting period beginning _____ and ending _____ and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.					
	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT		
	1	2			
1	Andrew Smith Michaelson III	<input checked="" type="checkbox"/>	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.		1
2	Signatory Printed Name:				2
3	Signatory Title:				3
4	Signature date:				4

Valid use of e-signature

Printed, e-signature checkbox Checked and Signed, Scanned

12-22		FORM CMS-2552-10		4090 (Cont.)	
This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).				FORM APPROVED OMB NO. 0938-0050 EXPIRES 09-30-2025	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY			PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S PARTS I, II & III
PART I - COST REPORT STATUS					
Provider use only					
1. <input type="checkbox"/> Electronically prepared cost report Date: _____ Time: _____					
2. <input type="checkbox"/> Manually prepared cost report					
3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report					
4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no.					
Contractor use only					
5. <input type="checkbox"/> Cost Report Status		6. Date Received: _____		10. NPR Date: _____	
(1) As Submitted		7. Contractor No.: _____		11. Contractor's Vendor Code: _____	
(2) Settled without audit		8. <input type="checkbox"/> Initial Report for this Provider CCN		12. <input type="checkbox"/> If line 5, column 1, is 4: Enter number of	
(3) Settled with audit		9. <input type="checkbox"/> Final Report for this Provider CCN		times reopened = 0-9.	
(4) Reopened					
(5) Amended					
PART II - CERTIFICATION BY A CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)					
MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT DIRECTLY OR INDIRECTLY OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.					
CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)					
I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by _____ {Provider Name(s) and Number(s)} for the cost reporting period beginning _____ and ending _____ and to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.					
	SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR	CHECKBOX	ELECTRONIC SIGNATURE STATEMENT		
1		<input checked="" type="checkbox"/>	I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification to be the legally binding equivalent of my original signature.		1
2	Signatory Printed Name: Andrew Smith Michaelson III				2
3	Signatory Title: CFO				3
4	Signature date: 4/11/2022				4

Invalid use of e-signature

E-signature checkbox not checked

12-22		FORM CMS-2552-10		4090 (Cont.)	
This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).				FORM APPROVED OMB NO. 0938-0050 EXPIRES 09-30-2025	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY			PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S PARTS I, II & III
PART I - COST REPORT STATUS					
Provider use only		1. <input type="checkbox"/> Electronically prepared cost report Date: _____ Time: _____ 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report 4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no.			
Contractor use only		5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended		6. Date Received: _____ 7. Contractor No.: _____ 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN 10. NPR Date: _____ 11. Contractor's Vendor Code: _____ 12. <input type="checkbox"/> If line 5, column 1, is 4: Enter number of times reopened = 0-9.	
PART II - CERTIFICATION BY A CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)					
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2	Signatory Printed Name: Andrew Smith Michaelson III				2
3	Signatory Title: CFO				3
4	Signature date: 4/1/2022				4

Invalid use of e-signature

Signature must contain First and Last Name

12-22		FORM CMS-2552-10		4090 (Cont.)	
This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).				FORM APPROVED OMB NO. 0938-0050 EXPIRES 09-30-2025	
HOSPITAL AND HOSPITAL HEALTH CARE COMPLEX COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY			PROVIDER CCN:	PERIOD FROM _____ TO _____	WORKSHEET S PARTS I, II & III
PART I - COST REPORT STATUS					
Provider use only		1. <input type="checkbox"/> Electronically prepared cost report Date: _____ Time: _____			
		2. <input type="checkbox"/> Manually prepared cost report			
		3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report			
		4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no.			
Contractor use only		5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended		6. Date Received: _____	
		7. Contractor No.: _____		10. NPR Date: _____	
		8. <input type="checkbox"/> Initial Report for this Provider CCN		11. Contractor's Vendor Code: _____	
		9. <input type="checkbox"/> Final Report for this Provider CCN		12. <input type="checkbox"/> If line 5, column 1, is 4: Enter number of times reopened = 0-9.	
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2	Signatory Printed Name:				2
3	Signatory Title: CFO				3
4	Signature date: 4/1/2022				4



Tips for Accelerating Cost Report Processing

e-Filing Tips for Accelerating CR Processing

- Use MCR eF
- e-Sign through the ECR software
- Categorize files appropriately
- Use *optional* electronic exhibits
- Pay attention to warnings



Ongoing Outreach and Education

Ongoing Outreach and Education

- Volunteer for IDM Feedback Sessions by emailing contact information to OFMDPAOQUESTIONS@CMS.HHS.GOV
- Change Request 10611 – issued 4/30/18
- MLN Matters Article: <https://www.cms.gov/Outreach-and-Education/Medicare-Learning-Network-MLN/MLNMattersArticles/downloads/MM10611.pdf>
- CMS website posting (<https://www.cms.gov/Medicare/Compliance-and-Audits/Part-A-Cost-Report-Audit-and-Reimbursement/MCReF.html>), includes links to:
 - How to Request User Roles
 - MCReF User Manual
 - MLN article
 - FAQs



Future MCR eF Enhancements

Continuing Improvements to MCRRef

- Display of Non-claims Payments Information
- Streamlining Cost Report Revisions
- Logging Reopening Requests
- One-click access to PS&R Summary Reports



Question & Answer Session

Resources

- E-mail questions relating to MCRReF to:

OFMDPAOQUESTIONS@CMS.HHS.GOV

- For any questions relating to your IDM account (role requests, passwords, annual certifications, login, etc...) contact EUS Support Helpdesk:
 - Website: <https://eus.custhelp.com/app/home>
 - e-mail: EUSSupport@cgi.com
 - Phone: 1-866-484-8049 (TTY/TDD: 866-523-4759)

Thank You – Please Evaluate Your Experience

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