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Administrative Bulletin 25-10

101 CMR 206.00: *Standard Payments to Nursing Facilities*

Effective May 15, 2025

Nursing Facility Cost Reporting Submission Requirements

Overview

The Executive Office of Health and Human Services (EOHHS) is issuing this administrative bulletin under [101 CMR 206.08](#): *Reporting Requirements* to set forth the submission requirements and penalties for late submission of cost reports.

Reporting Requirements

Nursing facility cost reporting requirements are set forth in 101 CMR 206.08(1) through (3). For additional information, including cost reporting templates, visit the website of the Center for Health Information and Analysis (the Center) at www.chiamass.gov/nursing-facility-cost-reports-2.

Filing Deadlines

Under 101 CMR 206.08(4): *Filing Deadlines*:

- Hospital-based nursing facilities must file cost reports no later than 90 days after the end of the hospital's fiscal year;
- Receivers appointed under M.G.L. c. 111, § 72N must file cost reports for the current reporting period or portion thereof within 60 days of the receiver's appointment;
- All other nursing facilities must file cost reports for the calendar year within 60 days of the release of the annual Nursing Facility Cost Report, unless alternative deadlines are set by EOHHS or the Center through administrative bulletin or other written issuance. If

the 60-day deadline applies and the 60th day falls on a weekend or holiday, the cost reports are due by 5:00 p.m. on the following business day.

Cost Report Due Date

The Center has announced, via written issuance emailed to providers on February 27, 2025, and March 27, 2025, that calendar year 2024 cost reports are due on June 1, 2025.

Under 101 CMR 206.08(4)(b): *Extension of Filing Date*, the Center may grant a request for an extension of the filing due date for a maximum of 30 calendar days. To receive an extension, the provider must

1. submit the request itself, and not by an agent or other representative;
2. demonstrate exceptional circumstances that prevent the provider from meeting the deadline; and
3. file the request with the Center no later than 30 calendar days before the due date.

Incomplete Submissions

Under 101 CMR 206.08(5): *Incomplete Submissions*, if the cost reports are incomplete, the Center will notify the provider in writing within 120 days of receipt. The Center will specify what additional information the provider must submit to complete the cost reports. The provider must file the required information within 25 days from the date of notification or by April 1st of the year the cost reports are filed, whichever is later. If the Center fails to notify the provider within the 120-day period, the cost reports will be considered complete and will be deemed to be filed on the date of receipt.

Audits and Enforcement

Under 101 CMR 206.08(6): *Audits*, the Center and the MassHealth agency may conduct desk or field audits to ensure accuracy and consistency in reporting. Providers must submit additional data and documentation relating to the cost report, the operations of the provider and any related party as requested during a desk or field audit, even if the Center has accepted the provider's cost reports.

Under 101 CMR 206.08(7): *Penalties*, if a provider does not file the required cost reports by the due date, EOHHS may reduce the provider's rates for current services by 5% on the day following the date the submission is due and an additional 5% for each following month of noncompliance. The reduction is cumulative, so the rate of reduction equals 5% for the first month late, 10% for the second month late, and so on. The rate will be restored effective the first of the month following the date the cost report is filed. Prior to the imposition of any penalty, EOHHS will follow the procedures for implementing sanctions set forth in 130 CMR 450.238, *et seq.*

Contact Information for Provider Questions Regarding Cost Reports

For any technical questions regarding the content or submission of cost reports, please email the Center at Costreports.LTCF@chiamass.gov. To submit requests for an extension or other questions, please email the Center at Costreports.LTCF@chiamass.gov, with a copy to Pavel Terpelets, Director of Institutional Programs, at Pavel.Terpelets@mass.gov, and Dayva Briand, Deputy Director of Institutional Programs, at Dayva.Briand@mass.gov.