

A CMS Medicare Administrative Contractor  
<https://www.NGSMedicare.com>

## Cost Report Submission Checklist

The following is a list of items that must be submitted to have an acceptable cost report submission. There are separate requirements for filing a Low or No Utilization cost report. Visit our website at <https://www.NGSMedicare.com>, under Cost Reports for more information. If any of these items are not included, the cost report will be rejected:

Submitted	Description
_____	Electronic Cost Report (ECR) and Print Image (PI) files utilizing a CMS approved vendor with current specification date.
_____	Certification page (Worksheet S with encryption coding) of the ECR file with a valid signature of an officer or administrator.
_____	ECR and PI file encryption codes, date, time and settlement summary must exactly match the same information displayed on the signed Certification page.
_____	Provider Cost Report Reimbursement Questionnaire – Form CMS-339 Transmittal 9 – with original signature of an officer or administrator – (applicable only for RHC and CMHC cost reports with FYE prior to 9/30/2018).
_____	ECR file passes all Level I edits.
_____	If you are claiming costs for interns and residents, (2) IRIS data files (Master and Assignment) that pass all IRIS data edits.

The following is a list of items that are required to be submitted, however, a cost report cannot be rejected for failure to submit these items. **If these items are incomplete/incorrect or are not included with your cost report package, we may adjust your tentative settlement amount for failure to submit these items.**

_____	Working Trial Balance and crosswalk
_____	Signed Audited Independent Financial Statements
_____	Bad Debt Listing: If you claim Medicare Bad Debts, your submitted listings must match the amount claimed on the cost report. Fee-based bad debts should not be included in this listing. Refer to the form <i>Recommended Checklist for Provider to Review Bad Debt Listing</i> on our website.
_____	Wage Index documentation (acute hospitals only)
_____	Documentation for any reclassifications, adjustments, related organizations, contracted therapists and protested items.
_____	Signed and completed Attestation Form (Children’s Hospitals only): <i>Children’s Hospitals Verification of Age for Eligibility</i> . The form with instructions is available on our website.

Name of Contact Person: \_\_\_\_\_  
 Phone Number of Contact: \_\_\_\_\_  
 Email Address: \_\_\_\_\_  
 Current Administrator Name: \_\_\_\_\_

All cost reports must be submitted via mail or the MCR eF system (<https://mcref.cms.gov>).