

## Eli's Hospice Insider

### Finance: Medicare Extends Deadline For More Cost Reports

#### Delayed deadlines continue to roll forward.

If your cost report year ended with the calendar year, you have a little more breathing room when it comes to filing your cost report.

Hospices now have an additional two months to file their cost reports for 2020, according to a Centers for Medicare & Medicaid Services frequently asked question set updated last month. "For any cost reporting period not previously identified and ending on a date falling in the period of March 1, 2020 through December 31, 2020, providers are granted an additional 60 days from the initial due date to file their cost reports," the updated FAQ says.

Previously, CMS had specified that cost reporting periods ending Oct. 31, 2019, Nov. 30, 2019, and Dec. 31, 2019, were delayed, and gave an extra delay for the calendar-year-end reports. Then it added the delays for years ending in January and February 2020. Now those delays roll further into cost report years ending in 2020.

"Cost reports for the year ended on September 30, 2020 are now due on or before April 30, 2021," explains consulting and cost report firm The Health Group in Morgantown, West Virginia. "Additionally, cost reports for the year ended December 31, 2020 are now due on or before August 2, 2021," the firm says in its electronic newsletter.

While leniency on deadlines is generally good, the pushed due dates are "just another moving target for agencies to keep track of," says **Dave Macke** with Von Lehman & Co. in Fort Wright, Kentucky.



And it may be too little, too late for some providers. Macke already has filed cost reports for "several" providers with June 30, 2020, year ends, he tells AAPC.

At least providers whose cost report deadlines fall later in 2021, such as the Dec. 31 year ends, have some advance notice of their extension, Macke allows.

**Tip:** Meanwhile, agencies that received CARES Act Provider Relief Funds should take note of how to report them on their 2020 reports. Hospices, using form CMS 1984-14, should report them on Worksheet F-2, Column 3, Line 16.50, The Health Group notes.

Plus, agencies should take care in reporting their COVID-19 relief funds. "Provider Relief Funding, as well as [Small Business Administration] loan forgiveness amounts should not be offset against otherwise allowable expenses on cost report submissions," The Health Group reminds providers.

Note: The updated FAQs are at [www.cms.gov/files/document/03092020-covid-19-faqs-508.pdf](http://www.cms.gov/files/document/03092020-covid-19-faqs-508.pdf). The cost report section is in Section V, Question 1 starting on p. 105.