

## **Rule No. 560-X-23-.10 The CMS 2552-96 Cost Report**

(1) The Alabama Medicaid Agency uses the electronic cost report (ECR) filing of the Form CMS-2552 Hospital and Hospital Health Care Complex Cost Report, as defined in CMS Provider Reimbursement Manual (PRM) 15-II along with all accompanying schedules, forms and supporting information (hereinafter referred to as "Form CMS 2552) for its Medicaid program and all acute care hospitals must submit this report for fiscal years ~~ending in 2011~~ as described in the Alabama Medicaid Agency State Plan and amendments thereto as currently approved by the Hospital Services and Reimbursement Panel.

(2) All Medicaid data completed. The due date corresponds with the Medicare intermediary.

(3) Any extension or change to report period must be reported to the Medicaid Provider Audit Division in writing.

(4) Late Filing - If a complete uniform cost report is not filed by the due date, the hospital shall be charged a penalty of one hundred dollars per day for each calendar day after the due date.

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**Statutory Authority:** State Plan, Title XIX, Social Security Act, 42 C.F.R. Section 401, et seq.

**History:** Effective June 9, 1986. **Amended:** Emergency Rule filed and effective September 2, 2010. Filed September 20, 2010; effective December 17, 2010. **Amended:** Emergency Rule filed and effective October 1, 2011. Filed September 23, 2011. **Amended:** Filed December 12, 2011; effective January 16, 2012. **Amended:** Filed July 22, 2013.