



Department of Health

KATHY HOCHUL
Governor

JAMES V. McDONALD, MD, MPH
Commissioner

JOHANNE E. MORNE, MS
Executive Deputy Commissioner

June 4, 2026

Dear Administrator:

This letter provides you with information regarding the 2025 RHCF Cost Report submissions. The 2025 software is now available through the Health Commerce System (HCS). The 2025 cost report and applicable electronic certifications are due to the Department by **Friday, August 14, 2026**.

Related Party Audited Financials must be emailed to RHCF-HCS@health.ny.gov with the facility name and 7-digit Opcert in the subject title, for the cost report submission to be acceptable.

The following documents are located on the HCS in the NH Cost Report section to aid in the submission:

- RHCF Cost Report Submission Guidelines
- RHCF Cost Report Electronic Certification Access Instructions

Software: It is critical that all providers and their delegates prepare and submit their cost report ONLY through the Department of Health software. As referenced in the communication from the Department on March 4, 2022, the software provided by the Department is the ONLY software that can be used for submission of the cost report. Third party software causes errors in submission and will not be accepted. If third-party software is used for the cost report data and loaded into the Department's software, the data will NOT load correctly. If this occurs, the cost report will be deemed unsubmitted and the provider may be subject to penalty.

Nursing Home Quality Initiative (NHQI): Please also be advised that a timely submission of the 2025 RHCF IV is once again a metric being used as a measure for the 2026 NHQI, and a late submission could impact the facility's quintile determination. Note that this metric inclusion was announced during the NHQI Workgroup meeting held on November 20, 2025.

If you have any questions regarding the submission of the Cost Report or HCS access, please send an email to RHCF-HCS@health.ny.gov. Please include RHCF Submission or HCS access in the subject line.

Sincerely,

Laura Rosenthal, Director
Bureau of Nursing Home and Long Term Care Rate Setting
Division of Finance and Rate Setting
Office of Health Insurance Programs

Attachments