



## Department of Health

KATHY HOCHUL  
Governor

JAMES V. McDONALD, MD, MPH  
Commissioner

JOHANNE E. MORNE, MS  
Executive Deputy Commissioner

May 16, 2025

Dear Administrator:

This letter provides you with information regarding the 2024 RHCF Cost Report submissions. The 2024 software is now available through the internet-based Health Commerce System (HCS). The 2024 cost report and applicable electronic certifications are due to the Department by **Thursday, July 31, 2025**.

Related Party Audited Financials must be emailed to [RHCF-HCS@health.ny.gov](mailto: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

Additionally, 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 creates errors in submission and will not be accepted.

If you or your delegate fills out the cost report in a third-party software and then loads the data into the Department's software, the cost report does **NOT** load correctly, and the cost report will be deemed unsubmitted and the provider will be subject to penalty.

It is critical that all providers and their delegates prepare and submit their cost report **ONLY** through the Department of Health software.

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](mailto:RHCF-HCS@health.ny.gov) Please include RHCF Submission or HCS access in the subject line.

Sincerely,

A handwritten signature in black ink that reads "Laura Rosenthal".

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