

FORM CMS-287-21 HOME OFFICE COST STATEMENT CROSSWALK

The Form CMS-287-21, Home Office Cost Statement, replaces the existing Form CMS-287-05. Changes to the revised cost statement, effective for reporting periods beginning on or after January 1, 2021, include:

1. Redesignated, revised, and modified schedules to collect information in an electronic format.
2. Expanded schedules to accommodate numerous components and removed obsolete information (i.e. FOIA disclosure, old capital policy).

The overall burden to the Home Office Cost Statement remains the same at 466 hours.

#	FORM CMS-287-05	FORM CMS-287-21				REASON FOR THE CHANGE / APPLICATION OF THE INSTRUCTIONS AND ACCOMPANYING SCHEDULES	BURDEN EFFECT
		SCHEDULES		INSTRUCTIONS			
		SCHEDULE	PAGE #	SECTION #	PAGE #		
1.				4800 - 4800.40	48-3 - 48-18	Updated general instructions, clarified instructions for components with fiscal year ends non-concurrent with the home office reporting period, and added instructions about electronic home office cost statements.	N/A
2.	Schedule A	Schedule S, Part I	48-503	4801.10 - 4801.12	48-19 - 48-20	Modified and moved the “Intermediary Use Only” section to Schedule S, Part I, and re-designated as “Contractor Use Only.”	N/A
3.	Schedule A, Part I	Schedule S-1	48-504	4801.20 - 4801.22	48-21 - 48-22	Moved general information and key officers information.	N/A
4.	Schedule A, Part II	Schedule S, Part II	48-503	4801.10 - 48101.12	48-19 - 48-20	Moved certification statement.	N/A
5.	Schedule A, Parts III, IV, V	Schedule S-2	48-505	4801.30 - 4801.33	48-23 - 48-25	Moved component information to newly designated Schedule S-2.	N/A
6.	Schedule B	Schedule A	48-506	4802.10	48-26 - 48-27	Re-designated as Schedule A and removed obsolete references.	N/A
7.	Schedule B-1	Schedule A-6	48-507	4802.70	48-28	Re-designated as Schedule A-6.	N/A
8.	Schedule B-2	Schedule A-7	48-508	4802.80 - 4802.82	48-29 - 48-31	Re-designated as Schedule A-7 and removed obsolete references.	N/A
9.	Schedule C	Schedule A-8	48-509	4802.90	48-32	Re-designated as Schedule A-8 and updated obsolete references.	N/A
10.	Schedule D	Schedule A-8-1	48-510	4802.100 - 4802.102	48-33 - 48-35	Re-designated as Schedule A-8-1 and modified interrelationship reporting.	N/A

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11.	Schedule E	Schedule B	48-511	4803.10 - 4803.13	48-36 - 48-37	Re-designated as Schedule B and removed obsolete references.	N/A
13.	Schedule E-1	Schedule B-1	48-512 - 48-514	4803.20 - 4803.23	48-38 - 48-39	Re-designated as Schedule B-1 and structured columns to correspond to Schedule A cost centers.	N/A
13.	Schedule F, Part I	Schedule C	48-515	4804.10 - 4804.13	48-40 - 48-42	Re-designated as Schedule C, removed obsolete references, and deleted the interest expense column.	N/A
14.	Schedule F, Part II	Schedule C-1	48-516	4804.20 - 4804.23	48-43 - 48-44	Re-designated as Schedule C-1, removed obsolete references, and deleted the interest expense column.	N/A
15.	Schedule F-1, Part I	Schedule D	48-517 - 48-519	4805.10 - 4805.13	48-45 - 48-47	Re-designated as Schedule D and structured columns to correspond to Schedule A cost centers.	
16.	Schedule F-1, Part II	Schedule D-1	48-520 - 48-522	4805.20 - 4805.23	48-48 - 48-49	Re-designated as Schedule D-1 and structured columns to correspond to Schedule A cost centers.	
17.	Schedule G, Part I	Schedule E	48-523	4806.10	48-51 - 48-52	Re-designated Part I as Schedule E and removed obsolete references.	N/A
18.	Schedule G, Part II	Schedule E-1	48-524	4806.20 - 4806.23	48-53 - 48-55	Re-designated Part II as Schedule E-1.	
19.	N/A	Schedule F	48-525	4807.10 - 4807.13	48-56 - 48-58	New schedule added to summarize the allocations of home office capital costs.	N/A
20.	N/A	Schedule F-1	48-526	4807.20-4807.23	48-59 - 48-61	New schedule added to summarize the allocations of home office non-capital costs.	N/A
21.	Schedule J	Schedule G	48-527	4808.10	48-62 - 48-65	Re-designated as Schedule G.	N/A
22.	Schedule I	Schedule G-1	48-528	4808.20	48-66	Re-designated as Schedule G-1.	N/A