**Guide to Management Company/Central Office Cost Report (MGT-CR) Add-Backs on Nursing and Residential Care Facility Cost Reports**

The newly released Management Company/Central Office Cost Report, MGT-CR, includes an allocation schedule on Schedule 6 where submitters are required to allocate management company/central office shared expenses to specific Massachusetts nursing and residential care facilities. As a requirement, these same amounts must be reported by the nursing and residential care facilities on their cost reports, or HCF-1 and HCF-4, respectively.

Please use the guide below to report the values from Schedule 6 of the MGT-CR on the HCF-1 and HCF-4.

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| **HCF-3 Add-Backs on HCF-1** | **Location On MGT-CR** |
| 9962.3 HCF-3 DON Add-back (HCF-3, Sch. 10, part 2) | Schedule 6 Column 10 |
| 9972.0 HCF-3 Administrator Add-back (HCF-3, Sch. 10, part 4) | Schedule 6 Column 7 |
| 9971.0 HCF-3 Administrator-in-Training Add-back (HCF-3, Sch. 10, part 4) | Schedule 6 Column 8 |
| 9960.3 HCF-3 Allocated A & G (HCF-3, Sch. 10) | Schedule 6 Column 6 |
| 9961.3 HCF-3 Allocated Fixed Cost (HCF-3, Sch. 10) | Schedule 6 Column 18 |
| 9967.0 HCF-3 Dietician Add-back (HCF-3, Sch. 10, part 3) | Schedule 6 Column 11 |
| 9969.0 HCF-3 QA Professional Add-back (HCF-3, Sch. 10, part 3) | Schedule 6 Column 13 |
| 9968.0 HCF-3 Indirect Restorative Add-back (HCF-3, Sch. 10, part 3) | Schedule 6 Column 12 |

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| **HCF-3 Add-Backs on HCF-4** | **Location On MGT-CR** |
| HCF-3 ALLOCATED A & G (HCF-3, Sch.10) (9960.3) | Schedule 6 Column 6 |
| HCF-3 ALLOCATED Fixed Cost (HCF-3, Sch.10) (9961.3) | Schedule 6 Column 18 |
| HCF-3 Dietitian, etc. (HCF-3,Sch.10,part 3) (9963.3) | Schedule 6 Column 11 |