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# Newsletter

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## PCORI FEES DUE JULY 31, 2015

### Patient-Centered Outcomes Research Institute Fee

Plan sponsors of self-funded group health plans and employers offering a Health Reimbursement Arrangement (HRA) must file a federal excise tax return (**Form 720**) reporting liability for the PCORI fee **by July 31 of the calendar year immediately following the last day of the plan year**. Please make sure your **tax accountant** is aware if you have one of these plans so they can prepare the Form 720 at the appropriate times.

**\*For fully-insured groups the carrier is responsible for these fees, unless the group has a HRA.**

### PCORI Fee Schedule

- For policy and plan years ending after Sept. 30, 2013, and before Oct. 1, 2014, the applicable dollar amount is \$2.00.
- For policy and plan years ending after Sept. 30, 2014, and before Oct. 1, 2015, the applicable dollar amount is \$2.08.

**Form 720**  
 (Rev. April 2012)  
 Department of the Treasury  
 Internal Revenue Service

**Quarterly Federal Excise Tax Return**

► For information about Form 720 and its instructions, go to [www.irs.gov/form720](http://www.irs.gov/form720).  
 ► See the instructions for Form 720.

Check here if:  
 Final return  
 Address change

Name \_\_\_\_\_ Quarter ending \_\_\_\_\_  
 Number, street, and room or suite no. \_\_\_\_\_ Employer identification number \_\_\_\_\_  
 (if you have a P.O. box, see the instructions.)  
 City, state, and ZIP code. (If you have a foreign address, see the instructions.) \_\_\_\_\_

**Part I**

IRD No.	Environmental Taxes (attach Form 6627)
18	Domestic petroleum oil spill tax
21	Imported petroleum products oil spill tax
98	Ozone-depleting chemicals (ODCs)
19	ODC tax on imported products
<b>Communications and Air Transportation Taxes (see instructions)</b>	
22	Local telephone service and teletypewriter exchange service
26	Transportation of persons by air
28	Transportation of property by air
27	Use of international air travel facilities

