

Patient-Centered Outcomes Research Institute Fee

The Affordable Care Act imposes a fee on issuers of specified health insurance policies and plan sponsors of applicable self-insured health plans (including HRA plans) to help fund the Patient-Centered Outcomes Research Institute. The fee, required to be reported only once a year on the second quarter [Form 720](#) and paid by its due date, July 31, is based on the average number of lives covered under the policy or plan. The fee applies to policy or plan years ending on or after Oct. 1, 2012, and before Oct. 1, 2019. The Patient-Centered Outcomes Research Institute fee is filed using Form 720, Quarterly Federal Excise Tax Return. Although Form 720 is a quarterly return, for PCORI, Form 720 is filed **annually only**, by July 31.

For details click on the [IRS PCORI](#) link: