

Comparative Effectiveness Fee Reminder

Issued date: 05/16/14

Research Fee - Filing Reminder

The Research Fee filing deadline is **July 31, 2014** for all self-funded medical plans and HRAs.

This is the **second** filing for plans with the following plan years:

- November 1, 2012 – October 31, 2013;
- December 1, 2012 – November 30, 2013;
- January 1, 2013 – December 31, 2013.

The amount for these plan years is \$2 per covered life.

This is the **first** filing for plans with the following plan years:

- February 1, 2012 – January 31, 2013
- March 1, 2012 – February 28, 2013
- April 1, 2012 – March 31, 2013
- May 1, 2012 – April 30, 2013
- June 1, 2012 – May 31, 2013

- July 1, 2012 – June 30, 2013
- August 1, 2012 – July 31, 2013
- September 1, 2012 – August 31, 2013
- October 1, 2012 – September 30, 2013

The amount for these plan years is \$1 per covered life.

For the Form 720 and Instructions, visit:
<http://www.irs.gov/uac/Form-720,-Quarterly-Federal-Excise-Tax-Return>

The information is reported in Part II.

It should be noted that Form 720 is a tax form (not an informational return form such as Form 5500). As such, the employer or an accountant would need to prepare it. Parties other than the plan sponsor such as third party administrators and brokers cannot report or pay the fee.