



## Patient-Centered Outreach Research Institute Filing Due Dates and Applicable Rates



### Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- Affordable Care Act Tax Provisions Home**

Policy or Plan Ending Date in month of:	File return no later than:	Applicable rate:
Oct - 2012	July 31, 2013	\$1
Nov - 2012	July 31, 2013	\$1
Dec - 2012	July 31, 2013	\$1
Jan - 2013	July 31, 2014	\$1
Feb - 2013	July 31, 2014	\$1
Mar - 2013	July 31, 2014	\$1
Apr - 2013	July 31, 2014	\$1
May - 2013	July 31, 2014	\$1
Jun - 2013	July 31, 2014	\$1
Jul - 2013	July 31, 2014	\$1
Aug - 2013	July 31, 2014	\$1
Sep - 2013	July 31, 2014	\$1
Oct - 2013	July 31, 2014	\$2
Nov - 2013	July 31, 2014	\$2
Dec - 2013	July 31, 2014	\$2
Jan - 2014	July 31, 2015	\$2
Feb - 2014	July 31, 2015	\$2
Mar - 2014	July 31, 2015	\$2
Apr - 2014	July 31, 2015	\$2
May - 2014	July 31, 2015	\$2
Jun - 2014	July 31, 2015	\$2
Jul - 2014	July 31, 2015	\$2
Aug - 2014	July 31, 2015	\$2
Sep - 2014	July 31, 2015	\$2
Oct - 2014	July 31, 2015	\$2.08
Nov - 2014	July 31, 2015	\$2.08
Dec - 2014	July 31, 2015	\$2.08
Jan - 2015	July 31, 2016	\$2.08
Feb - 2015	July 31, 2016	\$2.08
Mar - 2015	July 31, 2016	\$2.08
Apr - 2015	July 31, 2016	\$2.08
May - 2015	July 31, 2016	\$2.08
Jun - 2015	July 31, 2016	\$2.08
Jul - 2015	July 31, 2016	\$2.08
Aug 2015	July 31, 2016	\$2.08
Sep - 2015	July 31, 2016	\$2.08
Oct - 2015	July 31, 2016	\$2.08 + inflation
Nov - 2015	July 31, 2016	\$2.08 + inflation
Dec - 2015	July 31, 2016	\$2.08 + inflation

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#### Resolve an Issue

- Appealing a Tax Dispute
- Responding to a Notice
- Taxpayer Advocate Service
- Disaster Relief
- Civil Rights

#### Learn About IRS

- Commissioner
- Organization
- Compliance & Enforcement
- Tax Stats, Facts & Figures
- IRS.gov Information
- Contact Your Local IRS

#### Work at IRS

- Careers
- Job Postings
- Equal Employment Opportunity
- Contracting Opportunities

#### Get Important Info

- Tax Fraud & Abuse
- Privacy Policy
- Reporting Phishing
- Identity Theft
- No FEAR Act
- Freedom of Information Act
- Accessibility

#### Visit Other Sites

- Español
- 中文
- 한국어
- Русский
- TiếngViệt
- U.S. Treasury
- USA.gov
- Whitehouse.gov

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