

Affordable Care Act of 2010: Number of Returns, Tax Collections, Tax Credits, Grants, and Fees for Selected Non-Exchange Provisions for Returns Filed in Calendar Years 2010–2014 [1]

[Money amounts are in thousands of dollars]

Taxes, tax credits, grants, and fees	2010		2011		2012		2013		2014	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
Taxes:										
Additional Medicare Tax—Affordable Care Act Provision 9015 [2]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	2,830,000	6,523,000
Indoor Tanning Services Excise Tax—Affordable Care Act Provision 9017 [3]	9,000	1,500	47,000	86,300	49,000	91,500	46,000	91,700	44,000	84,000
Medical Device Excise Tax—Affordable Care Act Provision 1405 [3]	N/A	N/A	N/A	N/A	N/A	N/A	9,000	1,400,000	14,000	1,900,000
Net Investment Income Tax—Affordable Care Act Provision 1402 [4]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	3,106,000	16,513,000
Tax credits and grants:										
Small Business Health Care Tax Credit—Affordable Care Act Provision 1421 [5]	N/A	N/A	175,000	467,900	187,000	536,400	182,000	526,400	171,000	502,900
Qualified Therapeutic Discovery Tax Credit and Grant—Affordable Care Act Provision 9023 [6]	4,600	1,000,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Fees:										
Branded Prescription Pharmaceutical Manufacturers and Importers Annual Fee—Affordable Care Act Provision 9008 [7]	N/A	N/A	144	2,500,000	160	2,800,000	164	2,800,000	157	3,000,000
Health Insurance Providers Annual Fee—Affordable Care Act Provision 9010 [8]	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	470	8,000,000
Patient-Centered Outcomes Research Institute Fee—Affordable Care Act Provision 6301 [9]	N/A	N/A	N/A	N/A	N/A	N/A	75,000	115,400	76,000	307,000

N/A — Not applicable.

[1] Non-Exchange Provisions are Affordable Care Act tax/revenue items not related to taxpayers receiving marketplace insurance or the Premium Tax Credit.

[2] The Additional Medicare Tax applies to the amount of wages, self-employment income, and railroad retirement compensation that is more than a threshold amount. Reflects the number of Forms 8959 (additional Medicare tax) that reported an additional Medicare tax, but excludes 547,000 Forms 8959 that did not report an additional Medicare tax.

[3] For Calendar Year 2014, data for excise taxes may be incomplete because they reflect Forms 720 (quarterly excise tax return) processed by the IRS through December 31, 2014; additional Calendar Year 2014 returns could have been processed through February 2015. Reported amounts for all excise taxes are certified calendar year collections for processed forms and may differ from payments at the time of filing.

[4] Net Investment Income Tax generally includes but is not limited to: interest, dividends, capital gains, rental and royalty income, and nonqualified annuities. Reflects the number of Forms 8960 (net investment income tax—individuals, estates, and trusts) that reported the Net Investment Income Tax, but excludes 58,000 Forms 8960 that did not report the Net Investment Income tax.

[5] The Small Business Health Care Tax Credit is available to small employers who pay for at least half of their employees' health insurance premiums. Data for Calendar Year 2014 are incomplete. Reflects Forms 8941 (credit for small employer health insurance premiums) processed through December 31, 2014, but additional Calendar Year 2014 returns could have been processed through February 2015.

[6] Under the Qualified Therapeutic Discovery Program, tax credits and grants were available for projects that showed significant potential to produce new and cost-saving therapies, support jobs, and increase U.S. competitiveness. A total of one billion dollars was available for credits and grants with a \$5-million limit for each eligible applicant. In Calendar Year 2010, IRS processed a total of 5,663 "returns" (i.e., applications) and 4,606 were accepted.

[7] The Branded Prescription Pharmaceutical Manufacturers and Importers fee, reported on Forms 8947 (report of branded prescription drug information), is imposed on each covered entity with aggregated branded prescription drug sales of over \$5 million to specified government programs or pursuant to coverage under such programs.

[8] The annual fee on health insurance providers is a fee on covered entities engaged in the business of providing health insurance for United States health risks. Reflects the number of final fee letters sent to health insurance providers and the amount assessed.

[9] For Calendar Year 2014, data for the Patient-Centered Outcomes Research Institute Fee may be incomplete because they reflect Forms 720 (quarterly excise tax return) processed by the IRS through December 31, 2014; additional Calendar Year 2014 returns could have been processed through February 2015.

NOTES: Data are for returns filed in the applicable Calendar Year and do not reflect adjustments due to examinations or amended returns. Money amounts are rounded to the nearest hundred thousand dollars; numbers of returns are rounded to the nearest thousand, except for Qualified Therapeutic Discovery Tax Credit and Grant, Branded Prescription Pharmaceutical Manufacturers and Importers Annual Fee, and Health Insurance Providers Annual Fee.

SOURCES: Research, Analysis, and Statistics; Chief Financial Officer; and Wage and Investment.