



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

25.21.2

FEBRUARY 26, 2025

EFFECTIVE DATE

(02-26-2025)

PURPOSE

- (1) This obsoletes IRM 25.21.2, Affordable Care Act, Insurance Provider Fee.

MATERIAL CHANGES

- (1) The material in IRM 25.21.2, Affordable Care Act, Insurance Provider Fee is obsolete because the insurance provider fee was repealed in 2020 by the Further Consolidated Appropriations Act, 2020 (P.L. 116-94, Div. N, § 502). The last insurance provider fee payments were due on September 30, 2020. With the statute for 2020 tax returns expiring on October 15, 2024, the guidance in IRM 25.21.2 is no longer applicable.

EFFECT ON OTHER DOCUMENTS

IRM 25.21.2, Affordable Care Act, Insurance Provider Fee, dated August 26, 2020 is obsolete as of the date of this transmittal.

AUDIENCE

Frontline employees from all operating divisions and functions that receive insurance provider fee inquiries.

Ronald H. Hodge II
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Large Business and International Division

