

Contact

Houston

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

50 South 16th Street, Suite
1700
Philadelphia, PA 19102
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

TXCPA: The IRS's Approach to Enforcing Affordable Care Act Filing Requirements and How to Mount a Defense

Leo Unzeitig discusses The IRS's Approach to Enforcing Affordable Care Act Filing Requirements and How to Mount a Defense in recent TXCPA article September 19, 2023

In a recent Texas Society of Certified Public Accountants' article, Leo Unzeitig, shareholder in our San Antonio tax controversy and tax planning practices, addresses I.R.C. §4980H, a provision of *The Affordable Care Act* (ACA), which created an excise tax for certain employers who failed to provide appropriate health care coverage.

The article further focuses on filing requirements, including the "look back" test to determine whether a company is an Applicable Large Employer required to file appropriate forms; ways that the IRS identifies Applicable Large Employers who failed to file required forms; consequences of not filing required forms; and best practices in mounting a defense.

Read the full article here.