

**HEALTH CARE REFORM
"OBAMA-CARE"**

OVERVIEW. President Obama signed comprehensive health reform, The Patient Protection and Affordable Care Act (ACA) (P.L. 111-148), into law on March 23, 2010. The law added Section 5000A to the Internal Revenue Code. The law requires most U.S. citizens and legal residents to have health insurance or pay a penalty for noncompliance. Most large employers are required to offer health insurance or possibly pay penalties for non-covered employees.

INTERNET SITES.

<http://www.irs.gov/affordable-care-act/affordable-care-act-tax-provisions> ACA home

<http://taxmap.ntis.gov/taxmap/acaindex.htm> IRS topical index for ACA

<http://www.coveredca.com> California's Health Insurance Exchange

<http://www.healthcare.gov> Federal Health Insurance Exchange

<http://aspe.hhs.gov/poverty-research> Federal Poverty Level Guidelines

<http://kff.org/health-reform/?reqp=1&reqr=> Kaiser Family Foundation Health Reform

<http://calc.taxpolicycenter.org/acacalculator/> Individual Mandate Penalty Calculator

<http://www.healthcare.gov/fees-exemptions/hardship-exemptions> Health Coverage Exemptions

BASIC INCOME TAX REFERENCES TO "2010 Patient Protection and Affordable Care Act (P.L. 111-148)", ACA and IRC Section 5000A (including Final Regs Section 1.5000A-0 through 5) are also very useful.

ISN'T THIS LAW GONE? No! The law is still applicable for preparing 2017 tax returns.