



Affordable Care Act: Law, Regulatory Explanation and Analysis (2014)

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With the publication of Affordable Care Act: Law Regulatory Explanation & Analysis 2014, CCH is providing practitioners with a single integrated law and explanation of the tax provisions of the landmark health reform legislation and guidance. This resource includes IRS regulations and other regulatory decrees executing the many aspects of health care reform. It explains the regulations enforcing the individual mandate and the proposed regulations that outline the employer mandate as it is currently envisioned, along with other guidance relevant to individuals and businesses. This work clarifies the new information reporting requirements for employers and insurers, the required reforms to health care plans, and the new taxes imposed on individuals and certain entities. The law is arranged in code section sequence with italicized type used for all new language that amends previous code sections. As always, CCH Tax and Accounting remains dedicated to responding to the needs of tax professionals in helping them quickly understand and work with these new laws as they take effect.

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