

Publications

IRS Provides Further Guidance on Operation of the Small Business Health Insurance Tax Credit

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The small business health insurance tax credit was added by the Patient Protection and Affordable Care Act to provide a tax credit for eligible small businesses that provide health insurance coverage to their employees (the “Credit”). The Credit is available for taxable years beginning after December 31, 2009.

The Internal Revenue Service (“IRS”) previously issued guidance on who is eligible for the Credit and how the Credit is calculated. Recently, the IRS released Notice 2010-82 which expands on the previous guidance issued regarding the Credit through 2013.

The attached memo provides a summary of this additional guidance.

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