

**Publications**

# IRS Provides Important Details on the 2010 Small Business Health Care Tax Credit

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**SERVICES**

On May 17, 2010, the Internal Revenue Service (IRS) issued Notice 2010-44 (the Notice), which provides important details on who can claim the small business health insurance tax credit added by the Patient Protection and Affordable Care Act (the Credit) and how the Credit is calculated and claimed. The Notice follows on the heels of the issuance of Revenue Ruling 2010-13 and a frequently asked questions document on the IRS website, as well as an extensive IRS educational campaign intended to encourage small employers to retain (or add) health insurance coverage for their employees. A summary of the Notice is set forth in the attached memo. We anticipate additional guidance, and the IRS expressly requested comments.