

January 16, 2015 Catherine E. Livingston clivingston@jonesday.com

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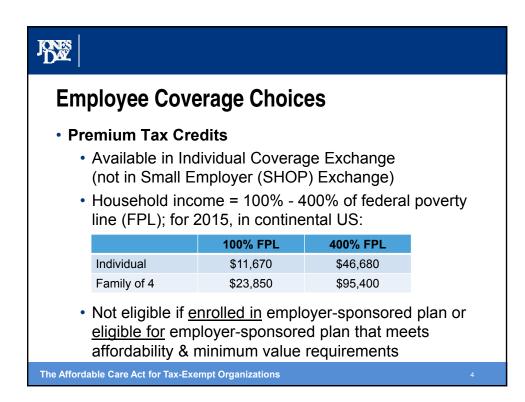
Today's Agenda

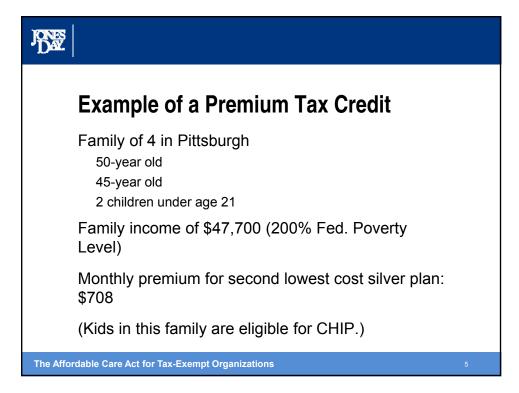
- Premium Tax Credit
- Employer Play or Pay Penalty
- Employer Information Reporting
- ACA Related Concerns for HR
- The Cadillac Tax
- Section 501(r) for Tax-Exempt Hospitals
- Q&A

The Affordable Care Act for Tax-Exempt Organizations



600	The Individual Mandate Arrives on 1040	Form
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Please fill	out the following form.	Highlight Existing Field
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	Payments 64 Federal income tax withheld from Forms W-2 and 1099 . 64	
	If you have a qualifying child, attach 65 2014 estimated tax payments and amount applied from 2013 return grading child, attach 65 66a b Nontaxable combat pay election 66b 66a Combat combat pay election 66b 67 Additional child tax credit. Attach Schedule 8812 67 68 American opportunity credit from Form 8863, line 8 68 69 Not creating tax credit. Attach Ecome 8662 60	





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