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Keeping Up with Tax Law and the Affordable Care Act

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Keeping Up with Tax Law and the Affordable Care Act

by Fred Dingley

The Patient Protection and Affordable Care Act (ACA) is primarily about health care, but tax law also plays an important part in its execution. Lawyers in Virginia, along with their colleagues in other states, are still grappling with the new body of law that the ACA has given birth to. Fortunately, there are numerous resources attorneys can use to understand the ACA and to help them keep track of new developments related to it.

American Bar Association Section of Taxation

<http://www.americanbar.org/groups/taxation.html>

The Section of Taxation publishes three quarterly periodicals: *The Tax Lawyer*, *NewsQuarterly*, and *The Practical Tax Lawyer*. These publications are only available to section members, but the section sponsors CLE webinars and in-person seminars discussing the ACA. Although registration is required, some of these CLE programs are free to anyone.

Affordable Care Act Review

<http://www.acareview.com/>

Balch & Bingham LLP publishes this blog, in which the firm's attorneys discuss developments in ACA law. Posts discuss new regulations, guidance from federal agencies, and court decisions, and include links to the primary sources they discuss. Since Balch & Bingham also uses the blog to showcase their ACA specialists, many entries contain analysis by those attorneys.

Annual VIRGINIA Conference on Federal Taxation

<http://virginiataxconference.org/>

The Annual VIRGINIA Conference on Federal Taxation describes its mission as "provid(ing) the highest level of continuing tax education to experienced tax practitioners," but it has useful information for any lawyer who wants to keep tabs on tax law. The 2014 conference had a session on federal tax developments

that included a list of important tax developments related to the ACA, and the 2015 conference included a session specifically dealing with the current status of ACA law. Many Virginia law libraries will have a copy of the conference's thorough course materials. In addition, videos for some of the sessions will be streamed from the conference's website.

Bloomberg BNA Health Law & Business Series Portfolio 2350: Affordable Care Act Implementation: Regulations, Models, and Implications (available through Bloomberg BNA Online)

Lawyers have regarded Bloomberg BNA's Portfolios for many years as a reliable resource for thorough discussions of specialized areas of the law. The portfolio on the ACA provides a useful summary of the act's history and structure as well as detailed analyses of its provisions. Working papers include summaries of important parts of the law in easy-to-read chart format along with useful forms. Although this portfolio focuses on the health-care law aspects of the ACA, it also discusses the tax implications in useful detail. If you do not have access to this publication, check with your local law library.

IRS: Affordable Care Act (ACA) Tax Provisions

<http://www.irs.gov/Affordable-Care-Act>

The IRS's website has a useful section devoted to the ACA. This section has a list of regulations the agency has issued under the act, but it also has a wealth of other useful tools. The ACA Information Center for Tax Professionals has links to IRS publications, backgrounders, and FAQs on some of the major questions a practitioner might have. Other sections have information on the ACA rules as they relate to individuals, families, and employers.

Federal Register: Internal Revenue Service

<https://www.federalregister.gov/agencies/internal-revenue-service>

The website of the Federal Register, "The Daily Journal of the United States Government," has pages dedicated to each federal agency, including the Internal Revenue Service. The IRS's page has a list of their notices and rules recently published in the register, along with links to the full text. It also lists comment periods that have just opened or are about to close. You can sign up for e-mail updates or subscribe to an RSS feed for notifications of when new IRS documents are published in the register.

Newsletters:

If your office does not have access to either of these newsletters, try your local law library.

Bloomberg BNA Tax Management Weekly Report (available through Bloomberg BNA Online)

Thomson Reuters (RIA) Checkpoint Federal Taxes Weekly Alert Newsletter (available through Thomson Reuters Checkpoint)

Practitioners rely on these newsletters for timely information about breaking developments in the regulatory world. Both the *Tax Management Weekly Report* and the *Federal Taxes Weekly Alert* include useful news about developments in tax-related ACA law, such as new IRS rules and guidance or new court decisions. Articles may also include analysis of the impact these new developments will have for readers, and include links to relevant documents and analysis.



Fred Dingley is a senior reference librarian at the College of William & Mary Law School and has served as president of the Virginia Association of Law Libraries.