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## **TXCPA: The IRSs Approach to Enforcing Affordable Care Act Filing Requirements and How to Mount a Defense**

**Leo Unzeitig discusses The IRSs Approach to Enforcing Affordable Care Act Filing Requirements and How to Mount a Defense in recent TXCPA article**  
September 19, 2023

In a recent Texas Society of Certified Public Accountants article, Leo Unzeitig, shareholder in our San Antonio tax controversy and tax planning practices, addresses I.R.C. 4980H, a provision of *The Affordable Care Act* (ACA), which created an excise tax for certain employers who failed to provide appropriate health care coverage.

The article further focuses on filing requirements, including the look back test to determine whether a company is an Applicable Large Employer required to file appropriate forms; ways that the IRS identifies Applicable Large Employers who failed to file required forms; consequences of not filing required forms; and best practices in mounting a defense.

[Read the full article here.](#)