



Spencer Walters Quoted in Forbes

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Spencer F. Walters

PRACTICE AREAS

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Forbes

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Ivins attorney Spencer Walters was quoted in a Forbes article about recent IRS efforts to enforce the ACA employer mandate and potential litigation challenging whether employers were provided proper certification of individuals' premium tax credit eligibility before the employer is assessed a penalty.

Mr. Walters noted that "One might think that the certification to the employer would be irrelevant if the outcome would not have changed. But when it comes to IRS penalties and taxes, procedure is key, so the burden should be on the IRS to demonstrate that the required certification was provided."

Read the full article [here](#).

Ivins attorneys regularly advise clients on health and welfare plan compliance including ACA reporting, and have successfully represented clients in tax controversy matters large and small since the firm's inception in 1935.