

## PLEASE READ COMPLETELY AND CAREFULLY

The provisions of the Affordable Care Act (ACA or ObamaCare) will again affect the preparation of individual income tax returns for 2019. While many taxpayers will notice little or no change, some taxpayers will have new forms added to their income tax returns which may result in additional tax liabilities.

The rules for ACA can be extremely complex, even for someone who would otherwise have a very simple income tax return. We have included in our website detailed information about how ACA might affect your individual income tax return.

If you and the members of your household were covered for all of 2019 under a “qualified health plan”, as defined by ACA, through employer provided coverage, a government sponsored plan (Medicare, Medicaid, VA, etc.) or other (ex: Retiree coverage) health coverage recognized under ACA, then you will probably have little or nothing additional to do on your tax return.