The recently enacted Patient Protection and Affordable Care Act could earn you a new tax credit this year for providing health insurance for your employees

If your small business or tax-exempt organization pays employee health insurance premiums in 2010, you may be eligible to claim a new credit on your 2010 tax return. Employers with fewer than 25 employees (more if you have part-time employees), and less than $50,000 in average wages, may be eligible.

How much you may receive

Eligible small employers could qualify for a **credit worth up to 35% of premiums** paid in 2010 (for businesses) or **25% of premiums paid** (for tax-exempt groups).

Find out if you're eligible

Visit **www.irs.gov** or consult your tax professional to learn more about whether your small business qualifies for this valuable incentive to provide health coverage for your employees.

Visit www.irs.gov for more information

Notice 1397 (4-2010) Catalog Number 54941Y Department of the Treasury **Internal Revenue Service** www.irs.gov

Department of the Treasury
Internal Revenue Service
P.O. Box 218499
Kansas City, MO 64121-8499

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