

## Individual Provisions of the Affordable Health Care Act 2014 Update Webinar

In this webinar, we will take a look at the Affordable Care Act and its impact on tax returns for the 2015 filing season. After this webinar, you will be able to:

- Calculate the Individual Shared Responsibility Payment (ISRP), the Advanced Premium Assistance Tax Credit (APTC) repayment or refund, and the Premium Assistance Tax Credit (PTC).
- Understand Qualified Health Coverage (QHC), Minimum Essential Coverage (MEC), and exemptions to the ISRP
- Know the health insurance reporting required for tax purposes.

**Course Fee:** Drake customers pay \$29.00 and non-Drake customers pay \$39.00.

**How to Register:** Log in to your Drake e-training Center account or create a new account, if needed. Follow the screen prompts to complete registration. Alternatively, if logged into your [DrakeETC.com](http://DrakeETC.com) account, select **Webinars > Available Webinars** from the menu, click the **Register** link for the webinar date/time you are interested in, and then follow the screen prompts. Refer to the links at the top of the **Available Webinars** page for detailed instructions and frequently asked questions.

### CPE Facts:

Affiliation*	CPE Awarded	Delivery Method / Course Format	Field of Study	Course ID #	Sponsor ID #
NASBA	2	Internet Based	Taxes	N/A	103137
CTEC**	2/0	Interactive	Federal Tax	3038-CE-0142	3038
IRS	2	Online / Group	Federal Tax Update	FQTGU-U-00107-14-O	FQTGU
TX State Board of Accountancy	2	Internet Based	Taxes	000141	002921

\*Individuals with other professional credentials should check with their state licensing board or accrediting organization to determine if this program meets their continuing education requirements.

\*\*Credits earned are reported weekly to [www.CTEC.org](http://www.CTEC.org).

**Course Level:** Update      **Last Revision:** Summer 2014

**Prerequisites:** Prerequisites are not necessary to participate in this course and no advance preparation is needed.

**Course Policies:** Refund requests must be sent in writing to the Drake Software Education Department via mail, fax, or e-mail. Refunds will not be granted by phone. There will be no refund for those who complete the course. For more information regarding the refund policy or to address concerns/complaints regarding this course please contact the Drake Education Department at (828) 524-8020 or [Education@DrakeSoftware.com](mailto:Education@DrakeSoftware.com) or visit [www.DrakeETC.com](http://www.DrakeETC.com).

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Drake Software has been approved by the California Tax Education Council to offer the Individual Provisions of the Affordable Health Care Act 2014 Update Webinar, 3038-CE-0142, which provides

2 hours of federal credit and 0 hours of state credit towards the annual continuing education requirement imposed by the State of California. A listing of additional requirements to register as a tax preparer may be obtained by contacting CTEC at P.O. Box 2890, Sacramento, CA 95812-2890, toll-free by phone at (877) 850-2832, or on the Internet at [www.ctec.org](http://www.ctec.org).

Drake Software is registered with the Texas State Board of Public accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.