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Sommario/riassunto	The Health Care Reform Act continues to be phased this year and in future years. This book will help accountants and financial advisors better understand the impact of the Act so they can describe to their clients how health care and paying for coverage will change in the future. In addition, they will discover how to use this information for tax planning opportunities. This book will help Recall key points related to tax ramifications associated with implementation of the Act. Identify penalties that apply to individuals and businesses. Recall tax changes that recently went into effect. Recall how to assist clients with tax planning under the Health Care Reform Act