In this month’s Tax Facts Intelligence, our case study features a small business client trying to understand potential applicability of the employer mandate under the ACA. The client’s business has both seasonal workers and part time employees and we use Tax Facts to help compute whether or not they have fifty “full time equivalents” within the meaning of the ACA.

In the Monthly Round Up section, we discuss what type of health care plans are excluded from the ACA, 457(b) requirements on including provisions on unforeseen emergency conditions, the 90% rule in regard to REITs and the issue of unrelated business taxable income in tax exempt welfare funds.

Finally, we also discuss who is the designated beneficiary for purposes of RMD from an IRA and when a gift of a conservation easement is deductible.