**Section 5410.10 Scope and Purpose**

The purpose of this Part is to facilitate the implementation of certain provisions of the Patient Protection and Affordable Care Act of 2010, PL 111-148, 124 Stat. 119 (2010), and the Health Care and Education Reconciliation Act of 2010, PL 111-152, 124 Stat. 1029 (2010), together referred to as the "Affordable Care Act" (ACA), and regulations adopted by the U.S. Departments of Health and Human Services, Labor and Treasury to implement the ACA at 26 CFR 54 and 602, 29 CFR 2590, and 45 CFR 144, 146 and 147.