

## **Captive Insurance: Business, Estate Planning, and Asset Protection Considerations**

Best Practices for the Creation and Utilization of an 831(b) Alternative Structure

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TUESDAY, AUGUST 6, 2019

1pm Eastern | 12pm Central | 11am Mountain | 10am Pacific

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Today's faculty features:

Rodney H. Piercey, Partner, **Piercey & Associates**, Barrington, Ill.

Mark Sims, President of Global Business Development, **Captive Alternatives**, Atlanta

Robert K. Wold, AFIS, CLCS, Senior Risk Management Consultant, **Carl E. Mellen & Co.**, Waukegan, IL

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The audio portion of the conference may be accessed via the telephone or by using your computer's speakers. Please refer to the instructions emailed to registrants for additional information. If you have any questions, please contact **Customer Service at 1-800-926-7926 ext. 1.**

## **Strafford Webinar Supplemental Disbursement August 6, 2019**

### **Legislation and Qualifiers**

Passage of the Protecting Americans from Tax Hike Act or PATH Act on December 18, 2015

IRC 831 (b) tax election which states only investment income taxed if they

1. Do not exceed the premium limit of \$2.3MM (1/1/2019)
2. Meet risk distribution and risk shifting requirements (diversification tests)
3. Qualify as an insurance company for federal tax purposes

### **Memorandum Findings of Fact and Opinion**

Reserve Mechanical Corp. vs. Commissioner June 18, 2018

<https://www.ustaxcourt.gov/UstclnOp/OpinionViewer.aspx?ID=11678>

Avrahami vs. Commissioner August 21, 2017

[https://www.ustaxcourt.gov/opinions/2017/149\\_TC\\_No\\_7.pdf](https://www.ustaxcourt.gov/opinions/2017/149_TC_No_7.pdf)

Syzgy vs. Commissioner April 10, 2019

<https://www.ustaxcourt.gov/UstclnOp/OpinionViewer.aspx?ID=11907>

### **Industry Links**

[www.irmi.com](http://www.irmi.com)

[www.captiveinsurancetimes.com/](http://www.captiveinsurancetimes.com/)

[www.captive.com](http://www.captive.com)

[www.cicaworld.com](http://www.cicaworld.com)

### **Articles**

Weathering the Storm-18 Tips for Assessing Your Clients Section 831 (b) Insurance Planning

<https://www.meadowscollier.com/weathering-the-storm-18-tips-for-assessing-your-clients-section-831b-microcaptive-insurance-planning-following-the-avrahami-decision>



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