

“Captive” Insurance Companies and Closely Held Enterprises: Income Tax and Transfer Tax Opportunities and Implications

Tuesday, September 1, 2009

1:00 PM – 2:30 PM Eastern | 12:00 PM – 1:30 PM Central | 11:00 AM – 12:30 PM Mountain | 10:00 AM – 11:30 AM Pacific

Once the domain of the Fortune 500, captive insurance companies are now accessible by families and family-owned enterprises. The family business can use a captive to not only reduce casualty insurance costs, but to also defer/reduce income taxes, improve risk management practices, and provide wealth transfer opportunities.

During this presentation, we will examine the following:

- What is a captive?
- Brief tax law history of captives
- Types of casualty risks insurable in a captive
- Income tax treatment of captives
- Jurisdiction (onshore versus offshore)
- Business planning opportunities
- Estate planning opportunities
- Implementation process
- Identifying prospects
- Potential problem areas

Our Experts:

Matt Brown, Esq., *Brown & Streza LLP*, Irvine, CA

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