

Catching Up on the Changing Landscape Regarding “Micro” Captive Insurance Companies

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Carlton Fields Shareholder Richard Euliss authored an article in the *Journal of Tax and Practice Procedure* titled, “Catching Up on the Changing Landscape Regarding “Micro” Captive Insurance Companies and the IRS’s Strategy for Curbing Perceived Abuse.” The article, examines six areas involving micro captive insurance companies:

1. What is a captive insurance company?
2. How Tax Code has traditionally provided favorable treatment to captives.
3. The seminal standards applied by the IRS and courts to test whether a captive is qualified for such treatment.
4. How taxpayers used that version of the law for tax avoidance.
5. The IRS and Congressional responses to curb perceived abuses.
6. Things to consider going forward. [READ the article.](#)

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