

## CAPTIVE INSURANCE AGREEMENTS

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Designed to operate at the behest of and for the benefit of a non-insurance parent owner-company or group, the captive structures provide reduced cost coverage, direct access to reinsurers, provision of broad or otherwise unavailable coverage, improved cash flow, and improved risk retention.

While recent IRS rulings have made captive insurance arrangements somewhat trickier, the associated benefits continue to outweigh their negative aspects. Not only can Marks Paneth & Shron LLP determine whether a captive insurance arrangement creates a more tax-efficient economic environment for your corporation, but we can also further assist you in the formation, funding and facilitation of your captive structure.

### Services Offered:

- Design Facilitation, Implementation, Formation and Funding of Captive Insurance
- Selection of Jurisdiction Based on Regulatory Environment, the Infrastructure of the Country (If It Is Not the U.S.), and the Tax Consequences
- Modeling of High and Low Tax Jurisdiction Alternatives to Maximize Tax Advantages
- Evaluation of Onshore and Offshore Captive Options
- Tax Planning for Captive Insurance to Identify and Address Business/Tax Objectives
- Reporting and Computation of Taxes Regarding CFC Status and Related Person Income
- Maximization of Available Tax Advantages and Minimization of Risks Associated with Captive Insurance Structures
- Advisory Services Regarding Various Captive Insurance Structures and Alternatives
- Maintenance of Captive Insurance Arrangement Structure and Purpose
- Review of Captive Insurance Arrangements Based on Recent IRS Codes and Criteria
- Filing and Reporting Services
- Advisory Services for Generation/Issuance of Insurance Contracts
- Employee Liability and Benefits Planning
- Evaluation of Tax Exempt Status
- Facilitation of Reinsurance Objectives