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Micro-Captive Insurance at the Tax Court, ABA Tax Times

Partner David Slenn authored an article, "Micro-Captive Insurance at the Tax Court," in the *ABA Tax Times*, outlining *Caylor Land & Dev., Inc. v. Comm'r of Internal Revenue,* the fourth Tax Court opinion involving a taxpayer's attempt to deduct premiums paid to, and excluded from the gross income of, a "micro-captive" insurance company.

Click here to download article.

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