

## In The News

# Akerman Partner David Slenn Quoted in *Captive International* Article

October 6, 2022

Tax partner [David Slenn](#) in Tampa was recently quoted in a *Captive International* article regarding the decision by a Tennessee federal court regarding micro-captive insurance arrangements. The IRS has chosen not to challenge the court’s decision finding Notice 2016-66 to be invalid for non-compliance with the Administrative Procedure Act. However, Slenn told *Captive International* that the case may not set a precedent for how the IRS might respond should similar issues arise elsewhere.

“I think the IRS decided it might not be worth the effort given that particular Circuit previously ruled [against the Service],” said Slenn. “However, the IRS can certainly attempt to fight in other Circuits.” Slenn also suggested Treasury and the IRS may comply with the APA requirements and amend the Treasury Regulations to require information reporting.

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David J. Slenn

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