

## The Difference Is...

### **Alan J. Fine, CPA, JD**

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Alan is a Member in Brown Smith Wallace Insurance and Reinsurance group, where he specializes in the taxation of insurance companies. Alan has 18 years of tax experience, working closely with insurance companies for 16 years. Prior to joining Brown Smith Wallace, Alan was a senior manager with a national accounting firm.

Alan is responsible for serving insurers writing fidelity, personal and commercial lines, medical, life insurance, other professional malpractice coverages and captive insurance companies.

His areas of specialty include consulting and compliance tax services, captive insurance services and structuring, review of complex GAAP and statutory accounting tax provisions, and dealing with the Internal Revenue Service on both a local and national level.

Alan also regularly consults with insurance companies in tax planning and minimization, represents clients on tax issues before the Internal Revenue Service and state and local authorities, and led a tax outsourcing engagement for a large health insurance company.

Alan, a licensed CPA and attorney, graduated from Indiana University – Bloomington with a Bachelor of Science degree in Accounting and a J.D. from St. Louis University School of Law.

Alan is a member of the Missouri Bar Association, the Missouri Society of Certified Public Accountants and the American Institute of Certified Public Accountants. Alan serves on the Board of Directors for the St. Louis Chapter of the MS Society, serving on the Finance and Governance Committees.