MEETING OF THE COUNCIL OF THE
PROBATE AND ESTATE PLANNING SECTION
OF
THE STATE BAR OF MICHIGAN

April 22, 2017
Lansing, Michigan

Minutes

I. Call to Order

The Chair of the Section, James Steward, called the meeting to order at 10:15 am.

II. Attendance

A. The following officers and members of Council were in attendance:

   James B. Steward
   Marlaine C. Teahan
   Marguerite Munson Lentz
   David Lucas
   George F. Bearup
   Christopher J. Caldwell
   Rhonda M. Clark-Kreuer
   Kathleen M. Goetsch
   Hon. Michael L. Jaconette
   Robert B. Labe
   Michael G. Lichterman
   Katie Lynwood
   Lorraine F. New
   Nathan R. Piwowarski
   David L.J.M. Skidmore
   Nazneen H. Syed
   Geoffrey R. Vernon
   Nancy H. Welber

A total of 18 council members and officers were present, representing a quorum.

B. The following officers and members of Council were absent with excuse:

   Christopher A. Ballard
   Mark E. Kellogg
   Raj A. Malviya
   Richard C. Mills
   Melisa M.W. Mysliwiec

C. The following officers and members of Council were absent without excuse:
D. **The following ex-officio members of the Council were in attendance:**

George W. Gregory  
Kenneth E. Konop  
Harold Schuitmaker

E. **Others in attendance:**

James P. Spica  
Neal Nusholtz  
Scott Robbins  
Aaron Bartell  
Michael Shelton  
Daniel Hilker  
Paul Vaidya  
J. David Kerr  
Gabrielle M. McKee  
Ryan Bourjaily

III. **Minutes of the March 18, 2017, Meeting of the Council**

The minutes of the March 18, 2017, Meeting of the Council were attached to the combined Agenda for this meeting posted on the Section’s web page prior to the meeting. A correction was made to VII.B.2 of the minutes so that the fourth paragraph of that section reads: “The Uniform Law Commission has proposed a model guardianship and conservatorship act. The committee recommends that the assignment of this project to the Guardianship, Conservatorship, and End of Life Committee or to an ad hoc committee to examine the model act.” Ms. Lentz moved that the minutes as corrected be approved. The motion was seconded. The motion was approved on a voice-vote with no nays and no abstentions.

IV. **Treasurer’s Report – David P. Lucas**

Mr. Lucas’s Treasurer’s Report was attached to the combined Agenda. Mr. Lucas shared the thank you card from Melisa M.W. Mysliwiec for flowers she received.

V. **Chairperson’s Report – James Steward**

Mr. Steward delivered the report of the chair. Mr. Steward’s written Chair Report was attached to the combined Agenda.

- Mr. Steward led a discussion whether the Section should become a Section Sponsor at the State Bar annual meeting, now called the NEXT conference. Cost of Section Sponsorship is $1,000. Ms. Welber made the motion, which was seconded. The motion was approved on a voice-vote with no nays and no abstentions.
- Mr. Steward has added a new committee: the “Premarital Agreements Legislation
Ad Hoc Committee.” Its mission and members are as stated in the Chair Report attached to the combined Agenda, except that George Bearup will chair the committee instead of Robert Labe.

- Mr. Steward has assigned the task of reviewing the Uniform Guardianship, Conservatorship, and Other Protected Arrangements Act to the Guardianship, Conservatorship, and End of Life Committee and asked the committee to create a sub-committee for this project. Mr. Steward asked for volunteers for this subcommittee.

- The “Ad Hoc Legislation Drafting Committee” was renamed to be the “Mardigian Case Review and Drafting Ad Hoc Committee.” Its mission is as stated in the Chair Report attached to the combined Agenda.

- As reported in the Chair Report, Gift of Life of Michigan supplied copies of informational materials in connection with National Healthcare Decisions Day, and Samantha Meinke, Communications Manager for the State Bar of Michigan, suggested posting the materials or link on the Section’s webpage. Mr. Steward referred the suggestion to the Citizens Outreach Committee for review and for determination whether any third-party content or links should be put on the Section’s webpage.

VI. **Report of the Committee on Special Projects – Geoffrey R. Vernon**

Mr. Vernon presented a summary of the committee report:

*Standby guardianship.* CSP discussed a draft proposal for naming standby guardians for incapacitated adults, similar to the current process for naming standby guardians for developmentally disabled adults. The proposal will be discussed further by the Legislation Development and Drafting Committee in light of comments made at CSP.

*Proposed legislative fix to the Jajuga case.* CSP had further discussion whether a testator should be able to exclude minor children or whether such exclusion should be limited. The Legislative Development and Drafting Committee will prepare an analysis of the proposed bill to present to the Michigan Probate Judges Association for their review.

*ART Proposal.* The ART proposed legislation, as previously approved by the Council, had an appendix which recommended that the Michigan Surrogate Parenting Act be repealed. Right-to-Life objected to that suggestion. CSP recommends to Council that Council approve the ART proposed legislation without the appendix. The motion was made and seconded. The motion was approved with 18 in favor, and no nays and no abstentions.

VII. **Standing Committee Reports**

A. **Internal Governance**

1. Budget – Christopher A. Ballard – no report.

2. Bylaws – Nancy H. Welber

Ms. Welber reported that that Council previously approved amending the Section’s bylaws to
delete the requirement for State Bar approval of the Section’s publications. Notice of the proposed amendment will be published in the Michigan State Bar Journal on May 8th. Section members need 30 days advance notice of a vote to amend the bylaws. Ms. Welber moved to send an eblast to all Section members in early May notifying Section members of a vote on the amendment at June 24 Council meeting. The motion was approved on a voice-vote with no nays and no abstentions.

3. Awards – Amy N. Morrissey—no report.


5. Nominating – Thomas W. Sweeney—no report. Per Mr. Steward, Mr. Sweeney will have a report for June meeting.


B. Legislation and Lobbying

1. Legislative Analysis and Monitoring Committee – Ryan P. Bourjaily—no report.

2. Legislation Development & Drafting Committee – Nathan R. Piwowarski

Mr. Piwowarski’s written materials were attached to the combined Agenda. In addition, Mr. Piwowarski reported that the committee is examining undisclosed trusts.


4. Insurance Legislation Ad Hoc Committee – Geoffrey R. Vernon

Mr. Vernon reported that they are looking for sponsor for the ILIT exoneration bill.

5. Assisted Reproductive Technology Ad Hoc Committee – Nancy H. Welber

Ms. Welber reported that the Council approved striking the appendix from the ART legislation and that Ms. Bechler is looking for a sponsor for the bill.

6. Divided and Directed Trusteeships Ad Hoc Committee – James P. Spica

Mr. Spica reported that the Uniform Law Commission will be voting on its Directed Trust Act at its July meeting. The committee will start reviewing the latest ULC draft. J. David Kerr has agreed to join the committee.

C. Education and Advocacy Services for Section Members

1. Amicus Curiae – David L.J.M. Skidmore
Mr. Skidmore reported that the Council previously filed an amicus brief in *In re Cliffman* supporting the position of the children. The Court of Appeals ruled against the children, and the children filed an application for leave to appeal to the Michigan Supreme Court. The Michigan Supreme Court denied the application for leave to appeal. The children filed a motion for rehearing and requested that the Council file a supporting letter. The committee recommended no further action.

Ms. Teahan reported that, pursuant to the Council’s decision, her firm was hired to file an amicus brief in the *Vansach* case. A motion for leave to appeal has been filed.

2. Probate Institute – Marguerite Munson Lentz

Ms. Lentz reported that to date, 46 participants have signed up for the add-on seminar, Experts in Estate Planning: Drafting Trusts to Optimize Income Tax Results. 432 have registered for the annual institute: 276 in Acme, 156 in Plymouth.


5. Electronic Communications – Michael G. Lichterman

Mr. Lichterman reported that an issue was raised with the list serve concerning an advertisement for a paralegal position. The committee has revised the Policy and Code of Conduct for the list serve. Mr. Lichterman proposed to put the Policy on the Section’s webpage and publish the Code of Conduct quarterly. Language suggestions were made. Mr. Lichterman will present revised documents at the June meeting.

6. Membership – Nicholas A. Reister

Mr. Hilker gave the report. The committee will have a table at the annual institute in Acme and will have a social event. The committee will have a table at the annual institute in Plymouth but may not have a social event since it was not successful last year.

D. Ethics and Professional Standards

1. Ethics & Unauthorized Practice of Law– Katie Lynwood.

Ms. Lynwood raised questions about a recent citizens outreach event sponsored by a local bar association. The committee will contact the bar association to do further inquiry.

E. Administration of Justice


Mr. Skidmore did not have a report.

Ms. Teahan reported that there will be a public hearing May 17, 2017 before Michigan Supreme Court on the revisions to the probate court rules. Mr. Steward moved that Council authorize Ms. Teahan to appear at the hearing to advocate for the Council’s rationale and reasons for the
Council’s version of the proposed court rule changes. The motion was supported and approved on voice vote, with no nays and no abstentions.

F. **Areas of Practice**

1. Real Estate – Mark E. Kellogg—no report.

2. Tax Committee – Lorraine F. New

Ms. New’s report is attached to these minutes.


4. Guardianship, Conservatorship, and End of Life Committee – Rhonda M. Clark-Kreuer

Ms. Clark-Kreuer reported that the committee will prepare a summary for the MPJA on SB 270. The committee will review the proposal for standby guardians at its April 27th meeting.

Mr. Steward asked the committee to determine whether materials from the Michigan Peace of Mind Registry should be posted on the Section’s webpage.

VIII. **Other Reports**

A. **Liaisons**


3. Elder Law and Disability Rights Section Liaison – Amy Rombyer Tripp—no report.

4. Family Law Section Liaison – Patricia M. Ouellette—no report.

5. ICLE Liaison – Jeanne Murphy—no report.


10. SCAO Liaisons – Constance L. Brigman, Michele C. Marquardt, Rebecca A. Schnelz—no report.
13. Taxation Section Liaison – George W. Gregory.

One report from Mr. Gregory was attached to the combined Agenda. A second report is attached to these minutes.

14. ULC Liaison – James P. Spica

Mr. Spica reported that the ULC will be drafting a revision to the Uniform Principal and Income Act. The new act will be called the Uniform Fiduciary Income and Principal Act. Mr. Spica has been assigned to that committee.

IX. Other Business

Ms. Teahan reported that Mr. Tiplady is presenting on the Michigan Qualified Dispositions in Trust Act at the Business Law Section meeting on Wed evening.

X. Hot Topics

XI. Adjournment

The meeting was adjourned by Chair James Steward at 12:11 pm.
TAX NUGGET

Two items of interest for practitioners...

April 2017

I

The ongoing situation for release of the "secret" estate tax lien on real estate has resulted in a Memorandum, SBSE-05-0417-0011 for collection employees dated April 5, 2017 which discusses how requests for lien release are to be handled. It provides a number of scenarios and how they may be treated. Anecdotally, people have been reporting that release certificates have shown up even when the estate has not yet been closed. With Collection handling the release of lien, one still needs to file Form 4422, Application for Certificate Discharging Property Subject to Estate Tax Lien, at least 45 days before the planned sale. An appraisal showing fair market value of the property should be attached. Apparently, now discretion is available if there will not be an estate tax or if the tax has been paid in full so that the proceeds of the sale less reasonable closing expenses do not necessarily have to be held by the IRS or an escrow agent until the closing of the estate. I suggest that you make those facts clear if that is your situation. The memorandum may be of use to you if you face this concern.

II

Beth Shapiro Kaufman reported in Steve Leimberg’s email newsletter on April 18, 2017, that IRS Senior Technical Reviewer Karlene Lesho made a presentation to the Federal Bar Association last month where she pointed out some ways to save a portability election. One handy dandy one is for estates that want to claim portability but the estate was not required to file a 706. If no extension was filed, and it is 15 months or less from the date of death, you may be able to file a Form 4768 requesting an extension “for good cause”. Treasury Regulation Section 20.6081-1(c) gives IRS the discretion “upon the showing of good and sufficient cause” to grant an extension of time to file the estate tax return. A return is due by the 15 month date, and can cite the request for extension if approval has not yet been obtained.

If a return was timely filed but the box indicating “no portability” was checked, and the estate later wants to elect portability due to errors on the return, § 301.9100-2 allows relief within a six-month period after the deadline for the statutory election. An amended return is prepared and filed marked “FILED PURSUANT TO § 301.9100-2” in order to take advantage of this option.

Lorraine F. New
George W. Gregory PLLC
The last meeting of the Taxation Section Council was April 20, 2017.

Tax Conference will be held on May 25, 2017 at the Inn at St. Johns, Plymouth. It will include a strolling lunch. ICLE materials are attached. The Washington Update by Patrick Robertson of FTI Consulting, Washington, D.C., and other presentations may be of interest to Section members.

There will be a State and Local Tax (SALT) mixer on May 25, 2017.

On June 14, 2017 the Young Lawyers Committee will have an event with the Michigan Women’s Tax Association at the Lansing Brewing Company.

Judge Gustafson will be in Michigan for the Tax Court Calendar on September 18, 2017.

The Taxation Section Annual Meeting will be September 28, 2017.

The Taxation Section will have an educational event at the Detroit office of Honigman Miller with rebroadcast to other Honigman offices on October 12, 2017. It may be called “Fundamentals of Taxation.” A draft of the materials is attached. It is not being run through ICLE.

The Taxation Section will make grants to not-for profit institutions who proved tax services to low income taxpayers.

The Taxation Section has its own pro bono service for low income taxpayers. It provides education to volunteer lawyers to enable them to provide services which are primarily representation before the Internal Revenue Service.

Michigan Tax Tribunal reform legislation is back on the table with HB 4412 on which the Taxation Section may take a position.

Raj Malviya will publish an article on State and Local Tax Issues in the summer issue of the Michigan Tax Lawyer.

The Taxation Section has a social media presence on both Facebook (with pictures) and on LinkedIn. Both can be accessed by searching Taxation Section of the State Bar of Michigan.

The Internal Revenue Service in Detroit will move from 500 Woodward Avenue to 985 Michigan Avenue in 2019.

George W. Gregory, Liaison
Boot Camp/Fundamentals of Taxation – Schedule

Hosted at the Detroit offices of Honigman
With video link-ups in Honigman’s Ann Arbor, Grand Rapids, Kalamazoo and Lansing offices
Thursday, October 12, 2017
Cost: Tax Section Members: $50; Non-Members: $75
Please contact the Tax Section regarding multiple attendee discount
Admission includes Tax Section Luncheon for R.S.V.P.’s
(Non-members joining the Tax Section for the first time may apply their admission towards a Tax Section membership)

<table>
<thead>
<tr>
<th>Time</th>
<th>Activity/Presentation</th>
<th>Presenter(s)</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30-8:15 a.m.</td>
<td>Registration and continental breakfast</td>
<td></td>
<td>[Honigman conference center]</td>
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<tr>
<td>8:15-8:50 a.m.</td>
<td>Introductory Panel: The Role of the Tax Attorney</td>
<td>(1) Federal (2) State</td>
<td>22-</td>
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<tr>
<td>8:50-9:00 a.m.</td>
<td>Break</td>
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<td>22-</td>
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<tr>
<td>9:00-9:55 a.m.</td>
<td>Core Track: Types of Taxes and Basics of Income Taxation</td>
<td>(1) Federal (2) State</td>
<td>22-</td>
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<td></td>
<td>Advanced Track: Tax Aspects of Mergers and Acquisitions</td>
<td></td>
<td>22-</td>
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<tr>
<td>9:55-10:05 a.m.</td>
<td>Break</td>
<td></td>
<td>22-</td>
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<tr>
<td>10:05-11:00 a.m.</td>
<td>Core Track: Introduction to Entity Classification</td>
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<td>22-</td>
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<tr>
<td>10:05-11:00 a.m.</td>
<td>Advanced Track: Advanced State and Local Taxes</td>
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<td>22-</td>
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<tr>
<td>11:00-11:10 a.m.</td>
<td>Break</td>
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<tr>
<td>11:10-12:05 p.m.</td>
<td>Closing Panel: Providing Tax Advice – Levels of Comfort and Tax Penalties</td>
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<td>22-</td>
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<tr>
<td>12:05-1:00 p.m.</td>
<td>Tax Section Luncheon (w/s/g presenter and roundtables with a discussion leader)</td>
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<td>22-</td>
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Timeline for Implementation

March 7, 2017 Strategic planning meeting to discuss Boot Camp/Core Concepts
March 9, 2017 Officer call review of proposed Boot Camp/Core Concept location, schedule and topics
March 16, 2017 Council meeting discussion and approval of location, schedule and topics
April-May 2017 Finalize all presenters
Design promotional materials
Coordinate with committee chairs to promote the event
May 25, 2017 Announcement and promotion of event at Annual Tax Conference (including pamphlet)
June-August 2017 Periodic emails to Section members to promote the event
Announcements at Committee events
Advertisements in Michigan Tax Lawyer and Michigan Bar Journal
Outreach to major Detroit law firms, lawyers in CPA firms, law schools and the Business Law Section to encourage participation
September 13, 2017 Promotion of event at SALT Mixer
September 28, 2017 Promotion of event at annual meeting
October 19, 2017 Boot Camp/Core Concepts Event at Honigman Detroit offices

1 Subject to availability of Honigman offices and video-conferencing.
2 ½ off discount for Tax Section members registering at the Annual Tax Conference.
3 To discuss potential sponsors for underwriting the cost of the luncheon.
SEMINARS

Tax Conference, 30th Annual

05/25/17 Plymouth | On-Demand Seminar | CLE: 7 | CTPA Credit: 7.5* | CPE Credit: Call ICLE | Level: Intermediate/Advanced

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- Get the national perspective on international tax and Circular 230 developments
- Examine the Trump administration’s effect on benefits
- Analyze collection and enforcement issues facing Detroit and other local jurisdictions
- Gain a judge’s advice on drafting contracts to avoid litigation

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ON-DEMAND SEMINARS

Tax Law Series: Estate Planning Tax Considerations for 2017
Presented 02/21/17

Tax Law Series: Handle the New Partnership Tax Audit Procedures
Presented 01/24/17

Tax Law Series: An Inside Look into the IRS Appeals Process
Presented 02/15/16

Tax Law Series: Estate Planning Tax Considerations for 2016
Presented 03/12/15

Tax Law Series: An Inside Look into IRS Criminal Investigation
Presented 02/04/15

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*30th Annual Tax Conference has been approved for 7.5 CTFA credits. Optional Session: Practical Ethical Advice for Tax Professionals—1.25 CTFA credits not included in total. This statement should not be viewed as an endorsement of this program or its sponsor.

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Select Schedule

Full Schedule

8:00am-9:00am  Continental Breakfast, Vendor Showcase, and Registration

8:00am-9:00am  Plenary Session: Practical Ethical Advice for Tax Professionals

MP3 download available to all registrants after the seminar

Video available to all registrants after the seminar

- confidence level needed for tax positions
- when is an attorney a tax preparer?
- disclosure for penalty situations (10.34)
- tax return preparer-amending tax returns
- requirements for written tax advice (10.37)
- reliance on another preparer
- rethink whether a Circular 230 banner
- other hot topics

Michael P. Monaghan, Plante Moran Trust, Clinton Township
Christina Thompson, Fellows, Michigan State University College of Law, East Lansing

9:05am-9:15am  Plenary Session: Welcome and Introductions

Alexander G. Domenicus, Seyburn Kahn, Southfield
William C. Lenting, Dykema, Bloomfield Hills

9:15am-10:15am  Plenary Session: Washington Update: Current Tax Legislative Developments

MP3 download available to all registrants after the seminar

ON-DEMAND SEMINARS

Tax Law Series: Estate Planning Tax Considerations for 2017
Presented 02/21/17

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Presented 03/24/17

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Presented 02/04/15

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Plenary Session:
The Latest with Circular 230

- overview of the last round of amendments
- possible changes/additions
- recent disciplinary results, trends in OPR’s numbers, and ancillary developments
- collaborating with tax professionals to make it more effective
- practice by tax return preparers—Annual Filing Season Program

Stuart Murray, OPR, Internal Revenue Service, Washington, DC

Vendor Showcase and Networking Break

State and Local Tax Committee:
Dark Stores and Property Tax Update

- key developments
- practical advice on valuation issues
- developments in big box caselaw

Andrea D. Crumback, Mika Meyers PLC, Grand Rapids
Carl Rashid, Jr., Dykema, Lansing
Jack L. Van Coevering, Foster Swift Collins & Smith PC, Grand Rapids

Federal Income Tax Committee:
International Tax Developments: A Business Community Overview

- navigating international issues in U.S. tax reform
- the global tax environment—developments worldwide

Caroline L. Harris, U.S. Chamber of Commerce, Washington, DC
11:30am-12:30pm  **Core Concepts:**  
**Tax Controversy and Litigation**
- MP3 download available to all registrants after the seminar
- examination procedures update and defense strategy
- international civil and criminal enforcement update and the surprising impact on clients
- IRS appeals—where have they gone?
- IRS–CI turns up the heat

*Eric M. Nemeth,* Varnum LLP, *Novi*

12:30pm-1:30pm  **Networking Lunch**

1:30pm-2:30pm  **State and Local Tax Committee:**  
**City Income Tax Update: Detroit and More**
- MP3 download available to all registrants after the seminar
- Detroit’s goals, activities, and enforcement actions
- challenges faced by local jurisdictions under the statewide City Income Tax Act
- jurisdictional issues to collect and enforce
- overview of the audit, assessment, and appeals process
- practical insights to working at the local level

*Robert E. Forrest,* City of Detroit, *Detroit*  
*Lynn A. Gandhi,* Honigman Miller Schwartz and Cohn LLP, *Detroit*

1:30pm-2:30pm  **Employee Benefits Committee:**  
**The Benefits Policy of a Trump Administration**
- MP3 download available to all registrants after the seminar
- retirement plan simplification initiatives
- the future of the Affordable Care Act
- impact on the DOL’s new fiduciary rules

*Don Wellington,* Steptoe & Johnson LLP, *Washington, DC*

1:30pm-2:30pm  **Core Concepts:**  
**Anatomy of a Tax Attorney’s Involvement in an M&A Transaction**
- MP3 download available to all registrants after the seminar
- transaction structure
- review of transaction-related agreements
- risk allocation with respect to taxes between buyer and seller
2:30pm-2:40pm  **Vendor Showcase and Networking Break**

2:40pm-3:40pm  **Plenary Session:**  
**Michigan Business Law and Business Court Update**

- MP3 download available to all registrants after the seminar
- Video available to all registrants after the seminar

- proposed changes in Michigan business legislation
- caselaw update
- primer on business court for the transactional lawyer
- business court opinions—how to access them, use them, and what they mean
- how to avoid court—a judge’s lessons for drafting contracts

**Hon. James M. Alexander, Sixth Circuit Court, Pontiac**  
**James L. Carey, Carey Law Offices PC, South Lyon**

3:40pm-3:50pm  **Vendor Showcase and Networking Break**

3:50pm-4:50pm  **Plenary Session:**  
**An Update on Issues Facing In-House Tax Professionals**

- MP3 download available to all registrants after the seminar
- Video available to all registrants after the seminar

- current state of in-house tax work
- insights for outside professionals
- what does the future hold?

**Katherine C. Castillo, Guardian Industries Corporation, Auburn Hills**
**Aaron Seth Feinberg, General Motors, Detroit**
**Jay Frucci, Ally Financial Inc., Detroit**
**Michael D. Lax, Nexteer Automotive, Auburn Hills**

4:50pm-6:00pm  **Networking Reception**

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Moderators

Katherine C. Castillo
Guardian Industries Corporation, Auburn Hills
Katherine C. Castillo moved into her current federal audit management and tax planning role in 2012 after leading Guardian’s Domestic Tax Group. In more than 20 years at the company, she has been responsible for research, planning, audits, and solutions to Guardian’s federal, state, and local income/franchise and sales and use tax matters. Ms. Castillo is actively involved in business... View Full Bio

Speakers

Hon. James M. Alexander
Sixth Circuit Court, Pontiac
Hon. James M. Alexander was appointed to the court in 2001. He served in the Family Division through 2010 and was then assigned to the Civil/Criminal Division. Judge Alexander was also appointed as a Business Court judge when the court was created in 2013. He was formerly a presiding judge of the Family Court and a chief judge... View Full Bio

James L. Carey
Carey Law Offices PC, South Lyon
James L. Carey is a business and trust lawyer representing mid-sized companies and doing estate planning work for families. He is a professor emeritus of the Western Michigan University Thomas Cooley Law School. While at Cooley Law School, Mr. Carey was a professor and the director of the Corporate Law & Finance Graduate Program, teaching courses on many business topics... View Full Bio

Andrea D. Crumback
Mika Meyers PLC, Grand Rapids
Andrea D. Crumback practices before the Michigan Tax Tribunal and the State Tax Commission in property tax appeals. She concentrates her practice in civil litigation, with a focus on general corporate, construction, and family law matters. She is a member of the Taxation Section of the

Michigan Bar Association, where she chairs the State and Local Taxation Committee. Ms. Crumback...View Full Bio

Alexander G. Domeniucci
Seyburn Kahn, Southfield
A shareholder in the firm, Alexander G. Domeniucci counsels businesses and individuals on a wide range of tax planning, transactional, and business matters. Mr. Domeniucci has extensive expertise in the area of tax law, including the taxation of C corporations, S corporations, partnerships, LLCs, real estate investment trusts (REITs), tax-exempt organizations, and disregarded entities. He regularly advises clients in the...View Full Bio

Aaron Seth Feinberg
General Motors, Detroit
Aaron Seth Feinberg is general tax director for General Motors, where he is responsible for tax matters relating to GM Financial and the Global Connected Customer Experience divisions. In addition to these roles, Mr. Feinberg focuses on tax policy issues and domestic and international tax planning and mergers and acquisitions. Before joining GM, he was a...View Full Bio

Robert E. Forrest
City of Detroit, Detroit
Robert E. Forrest has been income tax counsel with the city since April 2016. Previously he was a member of Kerr, Russell and Weber, PLC, where he specialized in the litigation of civil and criminal tax controversies with the federal and state government, federal criminal matters, and litigation of complex commercial disputes. Mr. Forrest served as a trial attorney for...View Full Bio

Jay Frucci
Ally Financial Inc., Detroit
Jay Frucci was named the company's chief tax officer in June 2013. He leads the tax staff and is responsible for tax affairs, including planning and forecasting, accounting for income taxes under U.S. GAAP, tax compliance and exam defense, and any public statements about the company's tax matters. Mr. Frucci previously served as executive director of strategic tax planning. Before...View Full Bio

Lynn A. Gandhi
Honigman Miller Schwartz and Cohn LLP, Detroit
A partner in the firm, Lynn A. Gandhi practices in the area of taxation and tax appeals, advising clients nationwide on multistate tax strategies, resolving tax disputes, and litigating state tax cases. She concentrates in matters involving single business tax, sales and use tax, insurance company and retaliatory tax, investment incentives and tax savings, corporate income and franchise taxes, net...View Full Bio

Caroline L. Harris
U.S. Chamber of Commerce, Washington, DC
Caroline L. Harris is vice president, tax policy, and chief tax policy counsel at the chamber. She directs the development, promotion, and publication of policy on tax-related matters. She analyzes tax legislation, other legislation with revenue-raising provisions, and tax reform proposals, and submits comments, Hill letters, and testimony to Congress and
regulatory agencies. Ms. Harris routinely meets with members of... View Full Bio

Michael D. Lax
Nexteer Automotive, Auburn Hills
Michael D. Lax, CPA, has been chief tax officer at the company since October 2016. He is responsible for overseeing the worldwide tax function, including mergers and acquisitions support. Mr. Lax previously served as vice president-taxes at Compuware Corporation and Dynatrace LLC from 2001 through 2016, and director-taxes from 1998 through 2001. Additionally, he held various tax managerial positions... View Full Bio

William C. Lentine
Dykema, Bloomfield Hills
William C. Lentine is a member of the firm's Taxation and Estates Group, where his practice focuses on federal and state tax matters, corporate matters, and estate planning. He is also experienced in corporate tax matters and governance issues, partnership taxation, and tax controversy, as well as estate planning including sophisticated tax planning. Mr. Lentine has also dealt with public... View Full Bio

Michael P. Monaghan
Plante Moran Trust, Clinton Township
Michael P. Monaghan consults with many closely held and mid-sized companies and specializes in tax planning related to the restructuring of entities, including determining the best strategy to sell or buy a business and tax-free mergers and reorganizations. He frequently consults with clients to structure newly formed businesses and has considerable experience with cross-entity mergers, mergers of partnerships, redemptions, 338(h)(10)... View Full Bio

Stuart Murray
Internal Revenue Service, Washington, DC
Stuart Murray is special counsel to the director, Office of Professional Responsibility. He is the Office of Chief Counsel's principal representative to OPR, serving as the liaison between the two organizations. Mr. Murray identifies issues concerning practice before the IRS on which published guidance or legislation are needed or might benefit tax practitioners or federal tax administration. He has been... View Full Bio

Ilan Napchan
Honigman Miller Schwartz and Cohn LLP, Chicago, IL
Ilan Napchan is a tax attorney who focuses his practice on complex business transactions, including domestic and cross-border mergers, acquisitions, leverage buyouts, and joint ventures. He has been the lead tax and structuring attorney on numerous M&A transactions, ranging in size from several million to more than $1 billion. Mr. Napchan earned a BS from Northwestern University and his JD... View Full Bio

Eric M. Nemeth
Varnum LLP, Novi
Eric M. Nemeth is a firm partner and leads the firm's tax team. He concentrates his practice on tax and financial controversy (IRS and various states) including examinations, appellate conferences, criminal investigations, witness...
representation, and civil and criminal tax litigation. Mr. Nemeth has served as senior trial attorney for the District Counsel of the Internal Revenue Service and special assistant. View Full Bio

Carl Rashid, Jr.
Dykema, Lansing
Carl Rashid, Jr., is a member of the firm’s Real Estate Practice Group and leads its Property Tax Appeals practice. He focuses his practice on property tax appeals, with vast experience in eminent domain, economic development and tax incentives, and general real estate. Mr. Rashid also has experience in state and local taxes, condemnation law, and government affairs matters. As... View Full Bio

Patrick Robertson
FTI Consulting, Washington, DC
Patrick Robertson is a managing director in the firm’s public affairs practice. He advises executive teams, boards of directors, and senior decision-makers on public policy issues that pose opportunities and challenges to their organizations’ enterprise value. Mr. Robertson focuses primarily on serving clients in the fields of tax policy and regulation, energy matters, transportation, communications, and trade. He has worked... View Full Bio

Christina Thompson
Michigan State University College of Law, East Lansing
Christina Thompson assists with supervision of second- and third-year law students, organizes outreach events, and oversees the students’ work in managing their client case files. She is admitted to practice in the Western District of Michigan, Eastern District of Michigan, and the U.S. Tax Court. Ms. Thompson is a member of the State Bar of Michigan Taxation Section and the... View Full Bio

Jack L. Van Coevering
Foster Swift Collins & Smith PC, Grand Rapids
Jack L. Van Coevering is the former chief judge and chairman of the Michigan Tax Tribunal. For 20 years, he has worked in the area of state and local tax, a career that has included government service and private practice. Mr. Van Coevering was the administrator of the Michigan Department of Treasury’s legal division. Beginning with his work for the... View Full Bio

Don Wellington
Steptoe & Johnson LLP, Washington, DC
Don Wellington has practiced in the areas of employee benefits and executive compensation for more than 20 years. Mr. Wellington represents some of the largest pension funds in the country, and is a fellow of the American College of Employee Benefits Counsel. He has also served as managing partner of the firm’s Los Angeles office. Mr. Wellington previously was the... View Full Bio

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