

**COUNCIL OF TAXATION SECTION
MINUTES OF REGULAR MEETING**

January 17, 2023

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on January 17, 2023 at 9:00 a.m. The meeting was held in-person at Miller Canfield's office in Detroit, MI and virtually, via Microsoft Teams Conference. Mr. Mike Monaghan, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Michael Monaghan	Rebecca Pugliesi	Ryan Peruski
Brian Gallagher	Eric Gregory	Erick Hosner
Evgeny Magidenko	Josh Bemis	Andrew MacLeod

COUNCIL MEMBERS ABSENT

Nick Papasifakis	Christina Wease	Negah McKevitt
Sean Cook	Jennifer Watkins	

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	Josh Beard
Cody Attisha	Sam Parks	

COMMITTEE CHAIRPERSONS ABSENT

OTHERS PRESENT

Jeff Kirkey	Matthey Franson	Neal Nusholtz
Rob Heitmeyer	James Combs	

Mr. Monaghan called the meeting to order at 9:11 a.m. A quorum was determined to be present.

APPROVAL OF PRIOR MEETING MINUTES

Mr. Monaghan directed Council's attention to the proposed Minutes of the Regular Meeting dated November 17, 2022. The minutes were reviewed and discussed. Upon motion by Mr. MacLeod, seconded by Mr. Gregory, the minutes of November 17, 2022 were unanimously approved and adopted as presented.

TREASURER'S REPORT

Ms. Pugliesi shared the updated budget through December 31, 2022, which was included in the meeting packet, and noted that the two main adjustments were due to the Fundamentals Program and the Pre-Holiday Party. Ms. Pugliesi encouraged committees to spend money. She also noted that she is working with the State Bar and Lexis to issue electronic checks and direct deposit receipts.

Mr. Monaghan thanked Ms. Pugliesi for her hard work and for coordinating with the State Bar and Lexis.

Mr. MacLeod inquired about whether the Alan Schenk donation was made to Wayne State Law School. Ms. Pugliesi confirmed that the donation had not been made yet.

COUNCIL ACTIVITIES

1. Strategic Planning – Sean Cook

Mr. Cook did not attend the meeting but did submit a written report which was summarized by Mr. Monaghan. Mr. Monaghan relayed that Mr. Cook intended to follow-up with the Committee Chairs regarding the Strategic Plan. The Strategic Plan was included in the meeting packet.

2. Public Communications – Jennifer Watkins

Ms. Watkins did not attend the meeting but did submit a written report which was summarized by Mr. Monaghan. Mr. Monaghan stated that Ms. Watkins has been posting events on LinkedIn and she is working on the Section Newsletter, which she hopes to complete soon. Mr. Monaghan reminded Council that any announcements or information for Committee events should be provided to Ms. Watkins.

3. Michigan Tax Lawyer – Eric Gregory

Mr. Gregory reminded everyone present of the MTL publication schedule and noted that March 31, 2023 was slated as deadline for articles. Mr. Gregory stated that zero articles have been received to date. Mr. Monaghan and Mr. MacLeod encouraged the group to write articles for the MTL. Mr. Gallagher commented that a Secure 2.0 article could be prepared and submitted.

4. Tax Court Luncheons and Annual Dinner – Nick Papasifakis

Mr. Papasifakis neither attended the meeting nor submitted a written report.

5. Annual Tax Conference – Erick Hosner and Josh Bemis

2023 Annual Tax Conference

Mr. Hosner announced that the Tax Conference schedule is complete and the ICLE website is open for registration. Mr. Hosner noted that there are a few open items in connection with sponsors. He also shared that Blue J Legal has agreed to sponsor the Tax Conference again this year and intended to provide a presentation of its services at the next Tax Council meeting (in February).

Mr. Kirkey added that the ICLE marketing team is working on the brochure and echoed that registration is open. Mr. Kirkey is currently scheduling calls with the Faculty.

Ms. Pugliesi inquired about the pre-conference dinner. A robust discussion followed regarding the dinner and scheduling considerations.

2024 Annual Tax Conference

Mr. Bemis attended the meeting but did not have an update on the 2024 Annual Tax Conference. Mr. Kirkey noted that the 2024 Tax Conference date is tentatively set for May 23, 2024.

6. Fundamentals – Josh Bemis

Mr. Bemis announced that around 50 people attended the 2022 Fundamentals Program. Mr. Bemis stated that he felt that the presentations, food and venue were great. Mr. Bemis thanked Mr. MacLeod, Mr. Gregory and Mr. Papasifakis for presenting and Ms. Owiesny for her administration efforts.

Mr. Monaghan thanked Mr. Bemis for his efforts and thought that adding the Tax Court judge was a great addition to the program. Mr. Heitmeyer added that he thought the crowd was great and thought that adding the Tax Court judge again next year would be great. Mr. Heitmeyer intends to send photos of the event to Ms. Watkins.

7. Legislative Update and Policy Liaison – Negah McKevitt

Ms. McKevitt did not attend the meeting but did include a list of tax-related Michigan Court of Claims cases that closed in the month of December in the meeting packet.

8. ICLE Tax Law Series – Matthew Franson

Mr. Franson shared that he posted the first Tax Law Series video to ICLE's website. The video topic is "Tax Strategies for LLCs".

9. Grant Program – Gene Magidenko

Mr. Magidenko attended the meeting and confirmed that he has the proper contacts for the grants; however, no action has been taken yet in connection with the grants.

10. Pro Bono Initiative/Student Outreach – Christina Wease

Ms. Wease neither attended the meeting nor submitted a written report.

11. IRS Area Counsel Liaison Report – Eric Skinner and Rob Heitmeyer

Mr. Heitmeyer reminded everyone present about the Diversity and Inclusion event for the area IRS Chief Council Office of the Great Lakes States on January 19, 2023. He stated that he is excited for the event and thought the panel was good. Mr. Heitmeyer also shared that Judge Buch will be presiding in March when the Tax Court is in Michigan and Judge Wilkinson will be presiding in April over small cases.

12. Probate & Estate Planning Section Liaison Report – Neal Nusholtz

Mr. Nusholtz attended the meeting and shared an update in connection with a recent Probate / Estate and Trust case.

13. State Bar of Michigan Liaison Report – Yolanda Bennett

Ms. Bennett neither attended the meeting nor submitted a written report.

14. Program Facilitator Report

Ms. Owiesny neither attended the meeting nor submitted a written report.

COMMITTEE ACTIVITIES

Mr. Monaghan directed the group to the Committee Events Calendar on Page 15 of the meeting packet. Mr. Monaghan explained that the Committees are very important to the success of the Taxation Section and the purpose of the Committee Events Calendar is to confirm there is no overlap and to keep the Taxation Section engaged.

15. Employee Benefits – Samantha Kopacz

Ms. Kopacz shared that she has planned a virtual roundtable discussion on February 2, 2023 at 9 AM where participants will receive a Starbucks gift card for attending. She is also coordinating with Mr. Gallagher on a Secure 2.0 presentation in March or April before the Tax Conference.

16. Estates and Trusts – Buzz Leach

Mr. Leach shared that he is coordinating with BDO on a Secure 2.0 topic but a date has not been secured. Mr. Monaghan thanked Mr. Leach for his efforts and noted that Mr. Leach's budget line-item reflects his hard work.

17. Federal Income Tax – Cody Attisha

Mr. Attisha shared that he is working with Plante Moran on a partnership tax discussion. He is also working with a tax controversy attorney on a topic in the second quarter of 2023 and an international or M&A topic in the summer of 2023. Mr. Monaghan thanked Mr. Attisha for his efforts and noted that he is looking forward to his programming.

18. State and Local Taxation – Josh Beard

Mr. Beard attended the meeting but left before providing a report. Mr. Monaghan shared that Mr. Beard is planning a SALT Hot Topics event with Plante Moran presenters. A discussion followed regarding hosting a virtual or in person event.

19. Young Tax Lawyers – Sam Parks

Mr. Parks shared that he has planned a happy hour event for Thursday, January 26, 2023 in Northville, Michigan. Mr. Peruski and Ms. Pugliesi led a discussion on marketing, sending e-blasts and suggestions for other young tax lawyer events (e.g., panel about tax careers).

OLD and NEW BUSINESS

Holiday Party

Mr. Peruski discussed the results of the Holiday Party held at Eddie Merlot's on November 17, 2022. Mr. Peruski also shared that he was thrilled with the attendance, the energy in the room and the venue. Ms. Pugliesi concurred.

Mr. Monaghan noted that he thought the event was a great success and thanked Mr. Peruski for planning the event. Mr. Monaghan asked whether the timing of the party was appropriate and whether we should host the event again next year. Mr. MacLeod and Mr. Gallagher responded that they enjoyed the event and thought we should host the event again next year with similar timing.

Fundamentals Program

Mr. Bemis did not have anything further to add to his comments made earlier in the meeting.

IRS Perspectives on Diversity Panel

Mr. Monaghan urged everyone in attendance to attend the event on January 19, 2023.

Committee Events Schedule

Mr. Monaghan directed Council's attention to the calendar of events included on page 15 of the meeting packet.

State Bar Orientation Materials

Mr. Monaghan encouraged the group to review the State Bar's website and the materials and resources posted on the website. He specifically noted and discussed certain public policy information that was circulated by the State Bar and located on the website. A discussion followed regarding lobbying activities. Everyone present at the meeting confirmed that they had not engaged in any lobbying activities.

Tax Related Cases

Mr. Monaghan directed Council's attention to the Michigan Court of Claims tax cases that were closed in the month of December. The list was provided by Ms. McKeivitt.

Mr. Monaghan thanked Mr. Gallagher and Miller Canfield for hosting the meeting. He reminded everyone present that the next meeting (in February) is located at Honigman's Bloomfield Hills office. A discussion regarding future meetings and locations followed.

There being no further business, a motion to adjourn the meeting was made by Mr. Peruski and seconded by Mr. Gallagher. The motion passed unanimously and the meeting adjourned.

The meeting was adjourned at approximately 10:24 a.m.

Respectfully submitted,



Ryan J. Peruski
Secretary