

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

November 17, 2022

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on November 17, 2022 at 3:30 p.m. The meeting was held in-person at Eddie Merlot's in Bloomfield Hills, MI and virtually, via Microsoft Teams Conference. Mr. Monaghan, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Michael Monaghan	Ryan Peruski	Evgeny Magidenko
Brian Gallagher	Sean Cook	Nick Papasifakis
Rebecca Pugliesi	Josh Bemis	Andrew MacLeod

COUNCIL MEMBERS ABSENT

Eric Gregory	Christina Wease	Negah McKevitt
Jennifer Watkins	Erick Hosner	

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	Josh Beard
Sam Parks	Cody Attisha	

OTHERS PRESENT

Rob Heitmeyer		
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Mr. Monaghan called the meeting to order at 3:37 p.m. A quorum was determined to be present.

Mr. Monaghan opened the meeting by welcoming everyone and expressing his excitement for the holiday party/networking event occurring that evening. He thanked Mr. Peruski for his efforts planning and marketing the event to the Taxation Section.

APPROVAL OF PRIOR MEETING MINUTES

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

TREASURER'S REPORT

Ms. Pugliesi shared the updated budget and directed Council's attention to pages 13 through 15 of the meeting materials. Ms. Pugliesi explained that there were not many year-end expenses and membership dues are still being recorded. She stated that the budget was similar to the prior year with the main difference attributable to the special grant. Ms. Pugliesi suggested that the budget be adjusted for the conference expenses attended by Mr. Leach as the event has occurred. Council concurred with the adjustment. Total amounts reflected in the budget were \$37k for revenue and \$53.8k for expenses.

Mr. Gallagher inquired about the budgeted amount for grants and whether Council should increase or decrease the amount. Ms. Pugliesi believed the best approach would be to leave the grant amount at \$12k, which was consistent with the prior year. Mr. Monaghan concurred.

Mr. Leach requested to increase his expense limit to \$6k. Mr. Monaghan agreed with this adjustment.

Mr. Monaghan explained that Council needs to approve the budget. Upon motion by Mr. Gallagher, seconded by Mr. Bemis, the 2023 budget was unanimously approved and adopted.

COUNCIL ACTIVITIES

1. Strategic Planning – Sean Cook

Mr. Cook attended the meeting and explained that he intends to connect with each Committee Chair to discuss the Strategic Plan and how to build upon it in 2023.

Mr. Monaghan asked that the Strategic Plan be posted to SBM Connect. Mr. MacLeod said he would do so.

2. Public Communications – Jennifer Watkins

Ms. Watkins did not attend the meeting but submitted a report, which was summarized by Mr. Monaghan.

3. Michigan Tax Lawyer – Eric Gregory

Mr. Gregory did not attend the meeting but submitted a report, which was summarized by Mr. Monaghan.

4. Tax Court Luncheons and Annual Dinner – Nick Papasifakis

Mr. Papasifakis attended the meeting and confirmed that the Tax Court was presenting at the Fundamentals Program. Mr. Papasifakis commended Mr. Bemis for marketing the Tax Court presentation and Fundamentals Program and said that he had also marketed the event to his contact list.

A robust discussion followed regarding the marketing efforts of the Fundamentals Program.

Mr. Papasifakis did not have anything to report on the Annual Dinner.

5. Annual Tax Conference – Erick Hosner and Josh Bemis

2023 Annual Tax Conference

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

Mr. Monaghan asked Mr. Bemis, who is responsible for the 2024 Tax Conference, to attend meetings with Mr. Hosner and Mr. Kirkey.

2023 Annual Tax Conference

Mr. Bemis attended the meeting but did not have an update on the 2024 Annual Tax Conference.

6. Fundamentals – Josh Bemis

Mr. Bemis announced that the event is thirteen days away and that the schedule is complete. Mr. Bemis intends to ramp up the communications/e-blasts.

Another robust discussion regarding marketing efforts ensued.

Mr. Monaghan inquired about whether the Internal Revenue Service employees should have their entry fee waived. Council and Mr. Heitmeyer agreed. Mr. MacLeod offered to contact the Business Section for marketing purposes.

7. Legislative Update and Policy Liaison – Negah McKevitt

Ms. McKevitt did not attend the meeting but did submit a written report outlining current tax changes that was included in the meeting packet at page 19.

8. ICLE Tax Law Series – Matthew Franson

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

9. Grant Program – Gene Magidenko

Mr. Magidenko attended the meeting but did not have anything to report for the grant program.

10. Pro Bono Initiative/Student Outreach – Christina Wease

Ms. Wease did not attend the meeting but did submit a written report that was included in the meeting packet at page 20.

Mr. Gallagher discussed the networking event held at MSU on November 1 and shared that the event was well attended. Mr. Gallagher commented that the speaker panel was diverse and the speakers received thoughtful questions. Mr. Monaghan commented that the Taxation Section sponsored the event.

11. Membership Outreach – Sean Cook

Mr. Cook attended the meeting and explained that he is developing a plan to encourage activeness and intends to conduct a “membership drive”.

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

Mr. Heitmeyer attended the meeting and shared the Tax Court scheduling memorandum (for trials held in the Spring of 2023).

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

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

14. State Bar of Michigan Liaison Report – Yolanda Bennett

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

15. Program Facilitator Report – Mary Owiesny

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

COMMITTEE ACTIVITIES

Mr. Monaghan thanked the Committee Chairs for attending the orientation which was hosted by Mr. Gallagher prior to the start of the Council Meeting.

16. Employee Benefits – Samantha Kopacz

Ms. Kopacz attended the meeting and shared that she is planning a few events: 1) a virtual event on February 2, 2023 related to IRS hot topics; 2) a networking event on August 10, 2023; and 3) a virtual event in the Spring 2023. Mr. Gallagher recommended that Ms. Kopacz connect with ASPPA.

17. Estates and Trusts – Buzz Leach

Mr. Leach attended the meeting and shared that he is working on the following events: 1) a hot topic event in January 2023; 2) a joint event with an Estate & Trust group in Jackson, MI in February or March 2023; and 3) a happy hour event in Traverse City at the Estate & Probate Conference on May 19, 2023.

Mr. Monaghan thanked Mr. Leach for driving three hours to meet in person and for planning an event already this fiscal year.

18. Federal Income Tax – Cody Attisha

Mr. Attisha attended the meeting and shared that he is working on the following events: 1) a merger and acquisitions event in Summer 2023; and 2) a partnership tax event in February or May of 2023. Mr. Attisha also noted that he is planning a cannabis tax event.

19. State and Local Taxation – Josh Beard

Mr. Beard attended the meeting and shared that he is planning a Michigan Tax Tribunal event and a SALT mixer event.

20. Young Tax Lawyers – Sam Parks

Mr. Parks attended the meeting and shared that he is working on a happy hour event where panelists will discuss their career path and a virtual networking event.

OLD and NEW BUSINESS

National Association of State Bar Tax Sections Presentation

Mr. Leach attended the NASBTS Boot Camp in Austin, Texas and shared the details of the Conference. Mr. Leach explained that the primary purpose of the NASBTS is to provide a forum for communication and education among the Tax Law Sections. The Conference provided attendees with the ability to get to know other Tax Sections, exchange ideas, and keep abreast of new developments with other Tax Sections. Mr. Leach added that the Tax Sections of Virginia, Arizona, Utah, Oregon, Ohio, Georgia, Kansas, Minnesota and Washington (amongst others) attended the Conference.

One topic that particularly stood out for Mr. Leach was how other State Bar Tax Sections offered a legal research component of the membership. A robust discussion led by Mr. MacLeod followed.

Mr. Leach also shared two other topics/ideas that stood out, which were: 1) how Arizona allowed certain tax attorneys to obtain a special title from the State Bar; and 2) how Georgia hosts an all government panel event where administrative guidance is discussed. A robust discussion followed in connection with each topic.

Mr. Monaghan thanked Mr. Leach for attending the Conference and suggested that the discussion be continued at future meetings.

EventBright

Mr. Monaghan discussed EventBright and shared a recent experience. Mr. Monaghan explained that EventBright can be convenient and will send calendar invites to event attendees but the website cannot accept credit cards.

Program Facilitator Contract

Mr. Monaghan explained that the contract with Ms. Owiesny has been signed and it needs to be ratified by Council. Mr. Monaghan stressed Ms. Owiesny's importance and the assistance she provided. Upon motion by Mr. Gallagher, seconded by Mr. Peruski, the Program Facilitator's Contract was unanimously approved and ratified.

Future Meetings

Mr. Monaghan stated that the meeting schedule was updated for the meeting held at the offices of Warner Norcross in April.

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

Mr. Monaghan thanked everyone for their efforts. The meeting was adjourned at approximately 4:45 p.m.

Respectfully submitted,



Ryan J. Peruski
Secretary