

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

October 17, 2022

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on October 17, 2022 at 9:00 a.m. The meeting was held in-person at Plante Moran's office in Detroit, MI and virtually, via Zoom Conference. Mr. Mike Monaghan, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

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

COUNCIL MEMBERS ABSENT

Nick Papasifakis	Christina Wease	Negah McKevitt
Sean Cook	Erick Hosner	

COMMITTEE CHAIRPERSONS PRESENT

Samantha Kopacz	Buzz Leach	Josh Beard
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COMMITTEE CHAIRPERSONS ABSENT

Cody Attisha	Sam Parks	
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OTHERS PRESENT

Jeff Kirkey	Matthey Franson	Neal Nusholtz
Rob Heitmeyer	William Lentine	Yolanda Bennett

Mr. Monaghan called the meeting to order at 9:04 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 September 22, 2022. The minutes were reviewed and discussed. Upon motion by Mr. Gallagher, seconded by Mr. MacLeod, the minutes of September 22, 2022 were unanimously approved and adopted.

TREASURER'S REPORT

Ms. Pugliesi shared the tentative budget and directed Council's attention to Page 9 of the meeting materials. Ms. Pugliesi explained that the budget remained consistent year-over-year. The Committee Chairs will have a budget of three thousand dollars. She noted that there were two changes regarding the budget in connection with the Fundamentals Program with the line item increasing from \$1,500 to \$3,500 based on discussions with Mr. Bemis. In addition, there is an additional anticipated cost associated with the NASBTS conference that Mr. Leach is attending. Ms. Pugliesi suggested that Council wait for the year-end expenses to come in before finalizing the budget.

Mr. Monaghan commented that the budget was thoughtful and agreed to wait to finalize the budget until the next month. Mr. Gallagher concurred.

Mr. Monaghan reminded everyone to spend their budgets and the budget can be increased if the funds are exhausted.

COUNCIL ACTIVITIES

1. Strategic Planning – Sean Cook

Mr. Cook did not attend the meeting and did not submit a report. Mr. MacLeod explained that the strategic plan was approved at the last meeting and should be posted to SBM Connect.

2. Public Communications – Jennifer Watkins

Ms. Watkins did not have any developments to report. She requested that any announcements or information for committee events are to be provided to her. This will enable Ms. Watkins to post the information to LinkedIn and remain in constant contact with our membership.

Mr. MacLeod added that the newsletter included at Page 10 of the materials packet looked good.

3. *Michigan Tax Lawyer* – Eric Gregory

Mr. Gregory is hopeful that the upcoming issue of the *Michigan Tax Lawyer* will be published before the end of the year. Mr. Gregory also noted that he needed articles by March for the Spring 2023 edition and by August for the Fall 2023 edition. He intends to send another email to the committee chairs to try and generate additional leads for articles.

Mr. Gregory thanked Mr. Nusholtz for submitting an article.

Mr. Monaghan reminded the committee chairs that they will need to provide a short update of their activities for inclusion in the *Michigan Tax Lawyer*.

4. Tax Court Luncheons and Annual Dinner – Nick Papasifakis

Mr. Papasifakis did not attend the meeting but submitted a written report regarding the Tax Court presenting at the Fundamentals Program.

Mr. Heitmeyer shared that he had been in contact with the Tax Court and a Tax Court judge was tentatively scheduled to speak at the Fundamentals Program. Based on his discussions, Mr. Heitmeyer anticipates that Judge Nega will speak and participate in a networking event following the Fundamentals Program.

Mr. Bemis said the Fundamentals Program will start at lunch and Judge Nega could start or end the event, whichever is best for the Judge. Mr. Peruski emphasized that the latter time would be beneficial for networking. Council agreed. Council also agreed that the appropriate approach with the Judge would be to offer certain travel accommodations (i.e., hotel stay).

5. Annual Tax Conference – Erick Hosner and Josh Bemis

2023 Annual Tax Conference

Mr. Hosner did not attend the meeting and did not provide a written report.

Mr. Kirkey added that the Tax Conference schedule is still being developed but the plenary sessions are finalized. Mr. Kirkey explained that November 17th is the deadline for the schedule to be finalized and sent to ICLE's marketing team.

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 was seven weeks away and that the schedule was almost complete. Mr. Bemis intends to start sending communications/e-blasts shortly. Mr. Bemis questioned what fee should be to attend the meeting. The rates in 2019 were: \$10 for students, \$50 for members and \$85 for non-members. Mr. Bemis proposed changing the rates to \$10 for students, \$35 for members and \$50 for non-members.

In response, Ms. Pugliesi inquired about group discounts/volume discounts. Mr. Monaghan thought volume discounts were a great idea but questioned whether it was feasible giving the timing.

After further discussion, Council agreed with Mr. Bemis' proposed rates and wished him good luck with the event.

7. Legislative Update and Policy Liaison – Negah McKeivitt

Ms. McKeivitt did not attend the meeting but did provide a written report of certain legislative updates and changes.

8. ICLE Tax Law Series – Matthew Franson

Mr. Franson stated that two seminars will be filmed in the beginning of March. He also noted that there have been some discussions within ICLE about what the Tax Law Series would look like moving forward. There were no questions from Council.

9. Grant Program – Gene Magidenko

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

10. Pro Bono Imitative/Student Outreach – Christina Wease

Ms. Wease did not attend the meeting but submitted a report stating:

The SBM Tax Section Pro Bono panel held an in-person training on October 7 in Mt. Pleasant. LITCs (MSU, U of M, and West MI Legal Aid) provided training on a variety of tax topics, substantive and procedural, to Michigan attorneys. In exchange for the free training, the attorneys agreed to serve on the panel and accept pro bono cases.

MSU and U of M LITCs and IRS Chief Counsel's office have a US Tax Court settlement day on October 21. During this day, we will work with IRS Chief Counsel to try and settle cases on the November 28 Detroit docket. The MSU Tax Clinic has several outstanding cases not yet docketed but we will try to settle.

Ms. Wease secured 4-5 speakers for the November 1 networking event with MSU and U of M law students. Thank you to those who volunteered! The networking event will be held in the clinic space at MSU Law in East Lansing, likely starting around 5 pm. Ms. Wease has spoken with Nicole Appleberry, the U of M Tax Law Clinic director about her students attending and getting the word out to other U of M students. Ms. Wease conferred with MSU Law Career Services about their involvement. Ms. Wease plans to reach out to Wayne State next week. Also, will start looking at food and beverage options.

Lastly, Ms. Wease shared that there are several students interested in attending the Fundamentals Program and any upcoming tax sections events.

Mr. Monaghan reminded Council that Ms. Wease is planning an event on November 1, 2022.

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

Mr. Heitmeyer informed the group about a Diversity and Inclusion event for the area IRS Chief Council Office of the Great Lakes States and asked the group for a volunteer to participate on the panel. Mr. Leach volunteered for the event.

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

Mr. Nusholtz attended the meeting but did not have anything to report.

13. State Bar of Michigan Liaison Report – Yolanda Bennett

Ms. Bennett attended the meeting but did not have anything to report.

14. Program Facilitator Report

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

COMMITTEE ACTIVITIES

15. Employee Benefits – Samantha Kopacz

Ms. Kopacz shared that she is planning two events: one that will be a virtual event related to IRS hot topics in January and a second in-person networking event in July.

16. Estates and Trusts – Buzz Leach

Mr. Leach attended the meeting and shared that he is working on brainstorming speakers and dates.

17. Federal Income Tax – Cody Attisha

Mr. Attisha did not attend the meeting but did submit a written report regarding planning future events. Mr. Monaghan stated that he attended Mr. Attisha's last event on October 6, 2022 and it was nicely planned.

18. State and Local Taxation – Josh Beard

Mr. Beard attended the meeting and shared that his goal was to have a much more active committee in 2022/2023.

19. Young Tax Lawyers – Sam Parks

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

OLD BUSINESS and NEW BUSINESS

National Association of State Bar Tax Sections Presentation

Mr. Leach announced that he has been scheduled to participate on a membership panel in connection with attending the National Association of State Bar Tax Sections on November 11 and 12th and asked Council for suggestions on speaking points.

Mr. MacLeod responded by saying that membership growth and value is a hard balance between being a volunteer organization and adding value to the members. He continued by saying that the Tax Section increased its social media presence and touch points to make members feel more engaged during the pandemic. Additionally, Mr. MacLeod stated that certain events/publications such as the Michigan Tax Conference, Fundamentals Program and *Michigan Tax Lawyer* are used to try and encourage attendance and participation. Mr. MacLeod concluded by noting that one challenge is the size of the State of Michigan and getting people outside of metro-area to attend events and participate.

Ms. Pugliesi, Mr. Heitmeyer, Mr. Gallagher and Mr. Monaghan added additional comments to assist Mr. Leach. Mr. Leach was appreciative of everyone's feedback and suggestions.

EventBright

Mr. MacLeod shared that things are progressing with automated event registrations and will provide additional updates soon.

Alan Shank Endowed Chair in Taxation

Mr. MacLeod stated that the Business Section contacted him regarding the formation of an Alan Shank Endowed Chair fund at Wayne State Law School. The Business Section asked that the Taxation Section match its donation of \$10,000. Mr. MacLeod said he was supportive of the gift and explained that Endowed Chair was pretty common and future endowed chairs' salary will be paid from this fund.

Council discussed the amount of the gift. Mr. Peruski asked about setting precedent and future donation. Mr. Beard concurred. Mr. Monaghan seconded his support for the donation. Mr. Gregory also pledged his support. Mr. Gallagher said this was a unique situation and does not expect it to occur frequently.

Mr. Monaghan requested a vote. A motion to provide a gift of \$10,000 based on the attached brochure provided by Wayne State Law School was made by Mr. MacLeod and seconded by Mr. Gregory. That motion passed unanimously.

Committee Chair Orientation

The Committee Chair Orientation was canceled and rescheduled for November 17, 2022.

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.

The meeting was adjourned at approximately 10:39 a.m.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Ryan J. Peruski". The signature is fluid and cursive, with the first name "Ryan" and last name "Peruski" clearly distinguishable.

Ryan J. Peruski
Secretary