

**STATE BAR OF MICHIGAN
SECTION ANNUAL REPORT**

Bar Year: 2012-2013

Section Name: Taxation Section

Mission Statement: The Section, as a representative of the legal profession, shall serve its members and the public through education and leadership in efforts to achieve an equitable, efficient, and workable tax system. The purpose of this Section is to improve public understanding of, confidence in, and respect for the federal, state and local tax systems; to provide leadership in simplifying and improving the federal, state and local tax systems; to provide unbiased, thoughtful and timely input into the legislative and administrative process at the national, state and local levels; To promote and maintain an active, vigorous, growing and interested Section membership; To provide programs and services of unique quality which promote professionalism, competence and ethical conduct; to provide a forum for communication among Section members and interchange between the public and private sectors

Officers and Council Members:

Officer	Name	Address	Telephone	Email
Chair	Wayne Roberts P62706	300 Ottawa Ave., NW, Suite 700, Grand Rapids, MI 49503	616-776-7514	wroberts@dykema.com
Chair-Elect	Lynn A. Gandhi P60466	660 Woodward Ave 2290 First National Bldg. Detroit, MI 48226	313-465-7646	lgandhi@honigman.com
Secretary	Michael Antovski P57175	151 S. Old Woodward Avenue, Suite 100 Birmingham, MI 48009	248-988-5885	mantovski@clarkhill.com
Treasurer	Marjorie Gell P46974	111 Commerce Ave. SW Grand Rapids, MI 49503	616-301-6823	gellm@cooley.edu

Member	Term	Member	Term
Paul V. McCord – P61138	2014		
William C. Lentine - P71691	2015		
Tammie Tischler – P59516	2015		
Jackie Cook - 68781	2015		
Marla S. Carew – P58525	2013		
George V. Cassar – P55724	2013		
Alexander Domenicucci – P58898	2014		
Carolee Kvorlak Cameron – P57484	2014		
Andrew C. Lane – P71668	2015		

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Council Meeting Schedule:

Meeting Type	Date	Location
Council Meeting	October 25, 2012	Dykema, Bloomfield Hills, MI
Officer Meeting	November 16, 2012	Telephone Conference
Officer Meeting	December 20, 2013	Telephone Conference
Council Meeting	January 10, 2013	Dykema, Lansing, MI
Officer Meeting	February 14, 2013	Telephone Conference
Council Meeting	March 21, 2013	Dykema, Bloomfield Hills, MI
Officer Meeting	March 28, 2013	Telephone Conference
Council Meeting	April 18, 2013	Honigman, Bloomfield Hills, MI
Council Meeting	June 20, 2013	Dykema, Bloomfield Hills, MI
Officer Meeting	July 18, 2013	Telephone Conference
Council Meeting	September 26, 2013	Novi Chop House, Novi, MI
Annual Meeting	September 26, 2013	Novi Chop House, Novi, MI

General Budget Information:

The Taxation Section started the fiscal year with approximately \$98,000 on hand and budgeted revenue of \$57,600 and expenses of \$75,370. Major budgeted expenses include \$16,000 for Committee Meetings, \$15,000 for the Annual Tax Conference, \$10,000 in grant assistance to low income taxpayer clinics, \$8,500 for the publication of the Section's *Michigan Tax Lawyer* journal, and \$5,000 in compensation for the Program Facilitator.

Events and/or Seminars:

Event or Seminar Title	Date	Location
After Hours Tax Law Series	October 4, 2012	Webcast
Michigan Tax Conference	November 6 and 7	Rock Financial Showplace
After Hours Tax Law Series	November 8, 2012	Webcast
Surefire Ways to Improve Legal Writing	November 12, 2012	U of M's Michigan Union Facility
After Hours Tax Law Series	January 10, 2013	Webcast
After Hours Tax Law Series	February 5, 2013	Webcast
Keeping Current-Washington Update with Ilene Ferenczy	March 21, 2013	Westin, Southfield, MI
Tax Court Luncheon	April 23, 2013	Westin Book Cadillac, Detroit, MI
Annual Tax Conference	May 23, 2013	Inn at St. John's, Plymouth, MI
Annual SALT Reception	August 22, 2013	Dykema, Lansing, MI

Each of the seven substantive committees held or hold two or more meetings consisting of educational seminars or presentations per year. Those involving guest speakers from outside of the Section are listed above.

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Legislative issues:

The Section has taken action or adopted positions regarding the following legislative issues during this year, most of which are available at <http://www.michbar.org/tax/publicpolicy.cfm> :

- **Offer in Compromise.** The Section reiterated its support of efforts to adopt a Michigan offer in compromise program similar to the program administered by the Collection Division of the Internal Revenue Service.
- **Tax Tribunal Reform.** The Taxation Section has recommended that the Tax Tribunal be modified so that its judges are not selected through only a political process without proper oversight (along with its resulting political pressures), and all judges should have BOTH legal and tax backgrounds. Toward this end, the statutory language set forth below is recommended. An advisory board with some members who are not attorneys is recommended to assist with judge selection.
- **Michigan Individual Income Tax Act (MITA).** The Taxation Section commented on issues relating to apportioning business income flowing to an individual from unitary sources and urged the adoption of combined reporting for apportioning unitary income.

Recommendations for next Council: Continue to focus on outreach to law students and young lawyers. Continue to develop sound and well-reasoned positions on tax law and administration at the state level, consistent with the Section's mission statement. Focus on the Committees, as they provide practice-focused service and the first point of access to the Section by many members.

Other Information: Michigan Tax Lawyer published 3 time a year and available on Lexis; co-sponsorship of After Hours Tax Seminars with ICLE; seven standing substantive committees with active programming or membership throughout the year (meetings and other educational programs for Section members); grants made to organizations assisting low-income taxpayers; awards given to law students; outreach meetings with area law students

Standing Committees:

Business Entities
Employee Benefits
Estates and Trusts
International Taxation
Practice and Procedure
State and Local Taxation
Young Tax Lawyers