

**STATE BAR OF MICHIGAN
SECTION ANNUAL REPORT**

Bar Year: 2014-2015

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	Marjorie Gell P46974	111 Commerce Ave. SW Grand Rapids, MI 49503	616-301-680	gellm@cooley.edu
Chair-Elect	Michael Antovski P57175	1901 St. Antoine Street, 6th Floor at Ford Field Detroit, MI 48226	313-393-7519	mantovski@bodmanlaw.com
Treasurer	Alexander G. Domenicucci P58898	28400 Northwestern Highway Third Floor Southfield, Michigan 48034- 1839	248-351-7078	Adomenicucci@maddinhauser.com
Secretary	Carolee K. Smith P57484	1 Energy Plaza Dr #EP-10-205 Jackson, MI 49201	517-788-2209	carolee.cameron@cmsenergy.com
Ex Officio	Lynnteri A. Gandhi P60466	660 Woodward Ave, Ste 2290 Detroit, MI 48226	313-465-7646	lgandhi@honigman.com

Member	Term
Joshua Wease – P61653	2015
Marla S. Carew – P58525	2016
James Combs – P59750	2016
Jackie J. Cook - P68781	2015
William C. Lentine - P71691	2015
Paul V. McCord – P61138	2017
Joseph Pia – P52057	2017

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Regina M. Staudacher – P48934	2017
Tammie Tischler – P59516	2017

Council Meeting Schedule (as of May 29, 2015):

Meeting Type	Date	Location
Council Meeting	September 16, 2014	The Townsend, Birmingham, MI
Annual Meeting	September 16, 2014	The Townsend, Birmingham, MI
Officer Meeting	October 22, 2014	Telephone Conference
Council Meeting	October 23, 2014	Maddin Hauser, Southfield, MI
Officer Meeting	December 5, 2014	Telephone Conference
Council Meeting	December 11, 2014	Honigman, Bloomfield Hills, MI
Officer Meeting	January 14, 2015	Telephone Conference
Council Meeting	January 22, 2015	Honigman, Bloomfield Hills, MI
Council Meeting	March 12, 2015	Dykema, Bloomfield Hills, MI
Officer Meeting	April 15, 2015	Telephone Conference
Council Meeting	June 23, 2015	Bodman, Detroit, MI
Council Meeting	September 24, 2015	The Townsend, Birmingham, MI
Annual Meeting	September 24, 2015	The Townsend, Birmingham, MI

General Budget Information:

The Taxation Section started the fiscal year with approximately \$86,000 on hand and budgeted revenue of \$39,414 and expenses of \$56,220. Major budgeted expenses include \$14,000 for Committee Meetings, \$6,500 for the Annual Tax Conference, \$5,000 in grant assistance to low income taxpayer clinics, \$9,000 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
AHTLS: State Tax Controversies in Michigan	October 14, 2014	Webcast
Estates and Trusts Committee, "Personal Goodwill Tax Cases"	October 30, 2014	Warner Norcross & Judd, Southfield, Michigan, with remote videocast at WNJ, Grand Rapids, Michigan
AHTLS: Transfer Tax Issues: A Case Study Approach	November 20, 2014	Webcast
Holiday Mixer co-sponsored by Practice and Procedures Committee and SALT Committee	December 10, 2014	Varnum, Novi, Michigan
Tax Council Mixer	December 11, 2014	Eddie Merlot's, Bloomfield Hills, Michigan
AHTLS: An Inside Look Into IRS Criminal Investigations	January 14, 2015	Webcast
FTT: "The Nuts & Bolts of Obtaining a Private Letter Ruling"	January 15, 2015	Honigman, Detroit, Michigan
Tax Court Luncheon with Judge Albert G Lauber	February 3, 2015	London Chop House, Detroit, Michigan

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Young Tax Lawyers Committee: Meeting and Mixer	February 5, 2015	Midtown Brewing Co., Lansing, Michigan
AHTLS: Estate Planning Tax Considerations for 2015	February 19, 2015	Webcast
Federal Income Tax Committee, "S Corporation M&A Issues" Program and Mixer	March 5, 2015	Dickinson Wright, Detroit, Michigan
Council Meeting	March 12, 2015	Dykema, Bloomfield Hills, Michigan
Federal Income Tax Committee, "An Insiders Guide to Transfer Pricing" Program and Mixer	May 7, 2015	Dickinson Wright, Detroit, Michigan
Annual Tax Conference	May 21, 2015	Inn at St. John's, Plymouth, MI
Tax Court Luncheon with Judge Joseph H. Gale	June 23, 2015	London Chop House, Detroit, Michigan
Past Charis' Dinner	September 24, 2015	The Townsend, Birmingham, Michigan
Council Meeting	September 24, 2015	The Townsend, Birmingham, Michigan
Annual Meeting	September 24, 2015	The Townsend, Birmingham, Michigan

Legislative issues: In March 2015, the Section adopted a position regarding SB 100 regarding the prepayment requirement for filing tax refund claims in the Court of Claims.

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 times a year and available on LexisNexis; co-sponsorship of ICLE Tax Seminars; 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:

Federal Income Tax Committee (FIT)(f/k/a Business Entities Committee)
Employee Benefits
Estates and Trusts
International Taxation
Practice and Procedure
State and Local Taxation
Young Tax Lawyers