

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

January 5, 2012

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on January 5, 2012, at 9:00 a.m. at the Oakland County offices of Dykema, 39577 Woodward Avenue, Suite 300, Bloomfield Hills, Michigan. Warren Widmayer, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Warren Widmayer	Wayne D. Roberts	Lynn Gandhi
Marjorie Gell	Gina Torielli	Michael Antovski.
Alex Domenicucci	Daniel M. Houlf	Marla Carew
Paul McCord	Gary Glenn	George V. Cassar, Jr
Carolee Kvoriak Cameron		

COUNCIL MEMBERS ABSENT

Gary Remer

COMMITTEE CHAIRPERSONS PRESENT

Deborah Baughman	Frank Henke	Nicole Appleberry
Jackie Cook		

COMMITTEE CHAIRPERSONS ABSENT

James Combs	Andrew Lane
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OTHERS PRESENT

Stephanie Teitsma	Jeff Kirkey	Eric Skinner
Erin-leigh Sexton	Sal Curcuru	

Council Chairperson, Warren Widmayer, called the meeting to order at approximately 9:00 a.m.

Minutes

The minutes of the November 3, 2011, meeting of the Council were previously distributed. Upon the motion by Gina Torielli, seconded by George Cassar, the minutes were unanimously approved and adopted.

Treasurer's Report

Lynn Gandhi provided the Treasurer's Report for the two months ended November 30, 2011. There was a discussion concerning the dues collected to date; Lynn Gandhi will ask the State Bar of Michigan for an update on Taxation Section head count.

A motion to adopt the Treasurer's Report was made by Wayne Roberts, seconded by Gina Torielli, and unanimously approved.

COUNCIL ACTIVITIES

1. Continuing Professional Education - After Hours Tax Law Series – Jeff Kirkey

One, webcast-only, session was held on November 15, 2011, on the new Corporate Income Tax. There were 64 webcast attendees. The next program (webcast-only) will be on January 24, 2012, on Law Practice Management for Lawyers. There are currently 45 registered. On February 28, 2012, there will be a program on Hot Topics in Estate and Gift Tax. Currently there are 22 registered to attend in person, and 41 via webcast.

2. 2012 Tax Conference – Michael Antovski and 2013 Tax Conference – Alex Domenicucci

The 2012 Annual Tax Conference will be held on May 1, 2012. Most of the speaker slots are filled, and several sponsorships have been secured. The planned events include a post-conference dinner. Dates for the 2013 Tax Conference that are being considered are May 1 or May 3.

3. Tax Court Luncheon– Dan Houlf

Dan Houlf provided a report. He is working with Eric Skinner on a Spring 2012 Tax Court luncheon. Exact dates and the venue are still being considered (the Doubletree Hotel in Detroit is a possibility). The program will be focused on attracting new practitioners and students.

4. Michigan Bar Journal Liaison – Gary Glenn

Gary Glenn requested that any submissions to the upcoming editions be emailed to him.

5. Michigan Tax Lawyer – Marla Carew

The Fall 2011 edition has been delivered. Articles for the Winter 2012 issue are due January 20, 2012, with publication anticipated in February 2012.

6. Internet – George Cassar

The Taxation Section webpage has been updated. George Cassar encouraged everyone to review their bios and provide Erin-leigh Sexton with any updates.

7. Public Policy Liaison – Carolee Kvorciak Cameron

Carolee presented a brief report on federal and state legislative developments. She also submitted two proposed Public Policy Positions: one on retroactive legislation, and another on third party contingent fee auditors. There was a discussion on both of these issues. Carolee will be making revisions to these proposed policies, and will submit them for discussion at the next Council meeting in March.

8. Membership Outreach Coordinator – Daniel Houlf

Dan Houlf is working with Eric Skinner from the IRS, and Prof. Alan Schenk from Wayne State University Law School, on a Spring 2012 program regarding Best Practices on Appeals with the IRS. Exact dates are still being considered. The program will be held at Wayne State University Law School and will be focused on attracting new practitioners and students. There are currently no “Meet and Greets” planned.

9. Pro Bono – Paul McCord

Paul reported on the proposed tax pro bono program. There was a discussion concerning the parameters of the proposed program.

10. Annual Meeting – George Cassar

The annual meeting will be held on September 27, 2012.

11. Grants – Gary Glenn

Deadline for grant applications for low income tax programs is March 1, 2012.

12. Probate and Estate Planning Section Liaison Report – Fred Hoops

Fred was not present but submitted a report. The Probate and Estate Planning Section is involved in several legislative activities including a proposed amendment to the power of attorney statute re: agent acceptance, Senate Bill 92 and House Bill 4344, as well as proposed Elder Abuse Bills and proposed Ethical Rule changes.

13. State Bar of Michigan Liaison Report – Brian Einhorn

Brian Einhorn did not attend, but participated in a Taxation Section Officer Meeting on November 18, 2011.

14. IRS Area Counsel Liaison Report – Eric Skinner

Eric discussed the Tax Court calendar, as well as status of Tax Court nominees and several proposed rules.

15. Young Lawyer’s Section Liaison Report – Phil Admiraal

Phil Admiraal was absent; no report was provided.

16. Program Facilitator Report – Erin-leigh Sexton

Erin was present and had no report.

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James was absent but provided a report. The Committee's next scheduled presentation is Friday, February 3, 2012, at Honigman's Detroit office at 9:00 a.m. The topic will be "Recent Developments in Financial Products Taxation."

2. Employee Benefits – Deborah Baughman

Deborah is working on upcoming events. The next meeting is scheduled for March 22, 2012 at 9 a.m. at the Sheraton Detroit-Nov. The speaker will be Sal Tripodi.

3. Estates and Trusts – Frank Henke

On March 14, 2012, 3–4:30 p.m., at Warner Norcross & Judd, Southfield, MI, there will be a presentation on Gift Tax Planning. On August 8, 2012, 3–4:30 p.m., at Warner Norcross & Judd, Southfield, MI, there will be a presentation on U.S./Canadian Cross-Border Tax Issues Related to Estate Planning. On January 25, 2013, there will be a joint event with the Probate Section on Gift Tax Reform; details will be forthcoming.

4. Practice and Procedure – Nicole Appleberry

Nicole was present, and had no report.

5. State and Local –Jackie Cook

Jackie Cook is working on upcoming meetings for the SALT Committee. There will be a cocktail mixer on August 23, 2012, 5–7:30 p.m. at Dykema in Lansing. Jackie mentioned that Greg Nowak from Miller Canfield is working on gathering ideas for a Taxpayer Bills of Rights. Jackie has touched base with the Chief of Staff for Lt. Gov. Brian Calley, Nat Forstner, who will contact us if advice is needed from the Section.

6. International Law – Andrew Lane

Andrew was not present, but submitted a report. A March 23, 2012 International Tax Committee meeting is scheduled concerning proposed legislation on the U.S. international tax regime.

OLD BUSINESS

None.

NEW BUSINESS

Warren discussed the proposed formation of the Young Tax Lawyers Committee. A motion was made by Gina Torielli, seconded by Wayne Roberts, to form the Young Tax Lawyers Committee and to authorize it a budget of \$1,000. The motion was unanimously approved and adopted. Warren appointed Stephanie Teitsma as Chair of the Young Tax Lawyers Committee.

Lynn Gandhi raised the issue of whether State Bar Taxation Section membership should be a requirement for participation in the Young Tax Lawyers Committee. It was decided that there should be no such requirement. Committee Chairs were encouraged to recruit members for the new committee.

There being no further business, upon motion duly made by Gina Torielli, seconded by Marla Carew, and unanimously approved, the meeting was adjourned at approximately 11:15 a.m.

Respectfully submitted,

Marjorie Gell
Secretary