

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

January 10, 2013

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on January 10, 2013 at 9:03 am at the Dykema office located at Capitol View, 201 Townsend Street, Suite 900, Lansing, Michigan 48933. Wayne Roberts, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Wayne Roberts	Jackie Cook	Paul V. McCord
Lynn Gandhi	Alexander Domenicucci	William Lentine
Marjorie Gell	Carolee Kvoriak Cameron	George V. Cassar, Jr.
Michael Antovski	Tammie Tischler	
Warren Widmayer	Marla Carew	

COUNCIL MEMBERS ABSENT

Andrew C. Lane		

COMMITTEE CHAIRPERSONS PRESENT

Tamika Mayes		
James Combs		

COMMITTEE CHAIRPERSONS ABSENT

Nicole Appleberry	Frank Henke	Stephanie Teitsma
Hassan Jaafar	Deborah Baughman	

OTHERS PRESENT

Phil Admiraal	Jeff Kirkey	
Erin-leigh Sexton		

Council Chairperson, Wayne Roberts, called the meeting to order at 9:03 AM.

MINUTES

The Minutes of the October 25, 2012 meeting of the Council were previously distributed. Warren Widmayer noted a couple of corrections, which will be reflected in corrected minutes and circulated at the next meeting of the Council for approval.

TREASURER'S REPORT

Marjorie Gell provided the Treasurer's Report for the two months ended November 30, 2012. Upon motion by Wayne Roberts, seconded by Marla Carew, the Treasurer's Report was unanimously approved and adopted.

COUNCIL ACTIVITIES

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

Jeff Kirkey provided an update to the After Hours Tax Law Series indicating a solid participation overall.

2. 2013 Tax Conference – Alex Domenicucci

Alex Domenicucci provided an update regarding the 2013 Tax Conference. Marketing emails were sent out on December 12, 2012 and January 4, 2013, and brochures will be sent out on January 11, 2013.

3. 2014 Tax Conference – Carolee Kvoriak Cameron

Carolee Kvoriak Cameron provided a tentative date of May 21, 2014 for the 2014 Tax Conference.

4. Directory – Andrew C. Lane

Andrew C. Lane was absent and no written report was provided.

5. Michigan Bar Journal Liaison – Tammie Tischler

Tammie Tischler reported that three articles have been submitted for the next publication. Next deadline for submission of articles is February 3, 2013.

6. Michigan Tax Lawyer – Jackie Cook

Jackie Cook reported that the Fall 2012 Volume went to press and thanked Marla Carew for all of her hard work and efforts as MTL Editor.

The Winter 2013 Volume is scheduled to go to press in January. Jackie requested a Chairman Report from Wayne Roberts and Committee Reports from the Committee Chairs to be submitted by Wednesday, January 16, 2013. The Winter 2013 Volume

highlights articles submitted through the Business Entities Committee and SALT Committee. Jackie thanked James Combs and Carolee Cameron for their committee submissions.

The next volume, Spring 2013 (due out in May 2013), will highlight articles from the Practice and Procedure, International, and Young Lawyers Committees. Commitments from authors are due by March 1, 2013 and articles are due by May 1, 2013. Jackie asked that the members consider submitting an article for the Summer 2013 volume.

7. Internet – Marla S. Carew

Marla S. Carew inquired as to an interest by the Council to explore creating a Linked-In Group for the Taxation Section. Upon motion by Wayne Roberts, seconded by Michael Antovski, a proposal to explore creating such a Linked-In Group was unanimously approved and adopted.

8. Federal & State Legislation – William Lentine

William Lentine provided a report on federal and state updates.

9. Membership Outreach Coordinator- George V. Cassar

George V. Cassar was present and reported he will work with Young Lawyers group regarding outreach.

10. Tax Court Lunches - George V. Cassar

George V. Cassar was present and reported that Tax Court dates will be circulated, dates include April 23, 2013 and May 21, 2013.

11. Annual Meeting – Marla S. Carew

Marla S. Carew was present and indicated that the Annual Meeting will be separate from the State Bar meeting. Location is still under consideration.

12. Grant Program – Tammie Tischler

Tammie Tischler was present, but no report was provided.

13. Pro Bono – Paul McCord

Paul McCord was present and reported that a coordination meeting will be held on January 23, 2013 with U of M, State Bar, and MSU.

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

Fred Hoops was absent and no written report was provided.

15. State Bar of Michigan Liaison – Richard Siriani

Richard Siriani was absent and no written report was provided.

16. IRS Area Counsel Liaison Report – Eric Skinner / Rob Heitmeyer

Eric Skinner and Rob Heitmeyer were not absent, and no written report was provided.

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

Phil Admiraal was present and reported that a Young Lawyers Summit was held regarding the Fiscal Cliff. There were approximately 10 to 15 participants. The next Summit will be held in May or June. Dates and topics are still under consideration.

18. Program Facilitator Report – Erin-leigh Sexton

Erin-leigh Sexton was present, but no report was provided.

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James Combs was absent, but did provide a written report. The Business Entities Committee held two events in December 2012. The first was a presentation by James Combs and Shawn Strand on “Select Examples of the Relevance of Common and Preferred Stock under the Internal Revenue Code.” The second was a mixer that brought together a number of tax attorneys practicing in different areas of taxation, including business entities taxation, general federal income taxation, insurance taxation and international taxation. The attendees also included attorneys who split their time between a tax and no-tax practice.

The Business Entities Committee intends to put on another presentation later this Winter and to have another mixer in late Winter / early Spring.

2. Employee Benefits – Deborah Baughman

Deborah Baughman was absent, and did not provide a written report. Wayne Roberts indicated that the committee is looking for a budget to secure a speaker. Wayne will discuss the matter directly with Deborah, including the date, location, and proposed budget prior to approval.

3. Estates and Trusts – Frank Henke

Frank Henke was absent, but did provide a written report. The Estates and Trusts Committee is in the process of finalizing a date in mid to late February for a speaking event at which Howard Young, Esq. will speak about “Asset Protection Planning and Underlying Tax Aspects.” The event will take place at the Warner Norcross & Judd LLP offices located in Clinton Township.

The Committee is also in the process of arranging a social event for members of the Committee for the beginning of June 2013, to be held at the Skyline Club in Southfield.

Lastly, the Committee is in the process of speaking with various bank contacts to determine if they are interested in being a sponsor for the 2013 Tax Conference.

4. Young Lawyers – Stephanie Teitsma.

Stephanie Teitsma was present and reported that the Young Lawyers Committee hosted a writing seminar in November. There were approximately 25 participants. The Committee will host a writing contest to piggyback of the seminar. The Committee is also considering an event on the west-side of the State in order to draw more membership.

5. State and Local –Jackie Cook, ex officio

Jackie Cook was absent, but did provide a written report. On December 14, 2012, the Committee co-sponsored a Tax Tribunal luncheon at the Kellogg Center in East Lansing, featuring Chair Kimbal R. Smith and Chief Clerk Peter M. Kopke. The event was co-sponsored by the Administrative & Regulatory and Public Corporation Laws Sections of the SBM. The event was well attended and has become an annual “must attend” event for the Michigan Tax Tribunal practitioners from across the State. All Tax Tribunal Members were in attendance. Chair Smith and Chief Clerk Kopke gave an update on Tax Tribunal case processing, proposed changes to the MTT Rules, and the implementation of electronic filing in 2013. If anyone is interested in a copy of the presentation, please email Jackie.

The proposed changes to the MTT Rules discussed at the luncheon have been submitted to the Office of Regulatory Reinvention of LARA. A public hearing is scheduled for January 11, 2013. The proposed rules and ORR history are available online. Tamika Mayes is heading up an initiative to gather comments to the proposed rules from our membership to compile and submit prior to the hearing on January 11, 2013, on behalf of the Tax Section

6. International Law – Hassan Jaafar

Hassan Jaafar was absent and no written report was provided.

OLD BUSINESS

Wayne Roberts discussed value the Council derives (and can derive) through the Committees. That being said, the Section and the Committees will review the roles of the Chairs. Each Chair should review: (a) what they have accomplished and what they plan to accomplish, (b) put together a plan, (c) share and confirm topic and speakers, and (d) update the Section calendar for such events. This information should be submitted by February 1, 2013.

Wayne Roberts indicated an interest in moving forward on the Amicus Brief requested by the Supreme Court and submitted such action to vote. Upon motion by Warren Widmayer, seconded by William Lentine, the action was unanimously approved and adopted.

Marjoire Gell reported that the Amicus Brief is targeted for submission on January 24, 2013.

NEW BUSINESS

None.

There being no further business, upon motion duly made by Warren Widmayer, seconded by Marla Carew, and unanimously approved, the meeting was adjourned at approximately 11:04 am.

Respectfully submitted,

Michael M. Antovski
Acting Secretary