

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

**January 16, 2014**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on January 16, 2014, at 9:00 am at the offices of Honigman Miller Schwartz and Cohn LLP located at 130 S. First Street, 4<sup>th</sup> Floor, Ann Arbor, Michigan. Lynn Gandhi, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

Lynn Gandhi	Frank Henke	James Combs
Marjorie Gell	Paul McCord	William Lentine
Alexander Domenicucci	Carolee Kvoriak Cameron	Tammie Tischler

**COUNCIL MEMBERS ABSENT**

Michael Antovski	Wayne Roberts	Andrew Lane
Jackie Cook	Marla Carew	

**COMMITTEE CHAIRPERSONS PRESENT**

Sean Cook	Andrew MacLeod	Mickey Bartlett
Evan Kaploe	Stephanie Teitsma	

**COMMITTEE CHAIRPERSONS ABSENT**

Hassan Jaafar	Tamika Mayes	

**OTHERS PRESENT**

Jeff Kirkey	Rob Heitmeyer	Erin-leigh Sexton

Lynn Gandhi called the meeting to order at 9:00 am.

## MINUTES

The Council Meeting Minutes of December 19, 2013, were presented. Council could not approve the minutes as a quorum was not present at the meeting.

## TREASURER'S REPORT

The Treasurer's report for the three months ending December 31, 2013, was not presented as the report from the State Bar of Michigan is not yet available.

## COUNCIL ACTIVITIES

1. Michigan Tax Lawyer – Jackie Cook and William Lentine (Ass't Editor)

Jackie Cook was absent but provided the following written report:

"I received one article so far for the Winter 2014 volume. Most authors requested extensions to 1/15, so I am anticipating receiving more articles later this week. I sent a reminder to committee chairs on 12/11 to send committee reports by 1/1. I received one report so far. Committee chairs – please submit your committee reports ASAP. New chairs should reference prior volumes of the MTL for guidance on format and content."

William Lentine did not have anything to add to Jackie's report.

2. Internet/Michigan Bar Journal Liaison – Andrew Lane

Andrew Lane was absent but provided the following written report:

"The website has been updated to include documents such as the Section's policy and procedure manual, council organizational chart, master calendar, and bylaws. The bios have been submitted, but have not been posted as of this report. If you still have not submitted a bio and would like your bio posted, please send it to me.

Also, the SBM is rolling out SBM Connect and I will serve as the Section's point person. SBM Connect is a new online interactive format that will allow the Tax Section to better communicate with its members. We will have control of the content to be posted on the Tax Section's SBM connect, as opposed to having to submit content through the SBM Webmaster. The content that we post can be designated as available for the public or as available to members only. Each member will have a log-in which will provide access to the member-only content. The objective of the new format is to allow Sections to connect with the public, connect with members, create discussion forums, and much more. The publication I received on SBM Connect stated that it will be available at the end of February, but after speaking with the SBM Webmaster, it sounds like that target has been delayed slightly."

3. Membership Outreach and Tax Court Luncheon Coordinator – Tammie Tischler

Tammie Tischler indicated that a Tax Court lunch with Judge Buch has been scheduled for June 10, 2014 at noon. Tammie also indicated that Judge Armen has not yet responded.

4. 2014 Tax Conference – Carolee Kvoriak Cameron

Carolee Cameron reported that a second draft of the brochure has been prepared and that it is almost final. Carolee indicated that the brochure would be sent out at the end of January. Carolee also indicated that the number of sponsors has remained the same.

Jeff Kirkey mentioned that Dykema and Smith Haughey might be possible sponsors of the conference.

Lynn Gandhi mentioned the possibility of a Council position to think about sponsors and how to bring more revenue to the Section. For example, an additional source of revenue might be sponsors of committee meetings such as small staffing companies and title companies.

5. 2015 Tax Conference – James Combs

James Combs reported that the 2015 Tax Conference will take place at the Inn at St. John in Plymouth, and that the conference will be held on May 21, 2015.

6. Federal & State Legislative Update and Public Policy Liaison – William Lentine and Jackie Cook

William Lentine discussed recently issued partnership tax regulations and Revenue Procedure 2014-12, which provides a safe harbor for historic tax credit transactions. William also mentioned that a meeting on state tax reform was being held today, and that federal tax reform was likely to be delayed as a result of Max Baucus' appointment as Ambassador to China.

Lynn Gandhi mentioned that a Michigan officer liability bill would likely be passed by the end of the month.

James Combs mentioned that an ad hoc committee has been formed for making submissions to the IRS and U.S. Treasury Department on matters having a Michigan angle.

7. Directory and Annual Meeting – Frank Henke

Frank Henke indicated that he would like to schedule the annual meeting on September 18, 2014, at the Townsend Hotel. It was noted that the State Bar Annual Meeting is scheduled for September 17, 2014 through September 19, 2014. Alex Domenicucci will check the Tax Section Bylaws to determine if there is any prohibition on the Tax Section having its meeting during the State Bar Annual Meeting.

8. Continuing Professional Education and After-Hours Tax Law Series – Jeff Kirkey and Marla Carew

Jeff Kirkey circulated a handout with the program schedule and discussed upcoming topics. Jeff mentioned that the ICLE “on demand” sessions have been successful.

Marla Carew was absent but provided the following written report:

“ICLE After Hours – the ICLE After Hours federal tax update (incidentally featuring myself, Marjorie Gell and Nancy Farnum of Varnum LLP) will shoot on January 21, 2014 for later On Demand release. Jeff Kirkey and I will begin to discuss the lineup and speakers for 2014-2015 shortly.”

9. Grant Program – Marla Carew

Marla Carew was absent but provided the following written report:

“Grant Program – the Grant Review committee will consist of myself, Marjorie Gell and Alex Domenicucci. I plan to send letters soliciting grant applications in the week of Monday January 20, 2014. Final selection will be made in March and submitted for Council approval in the April meeting.”

10. Pro Bono Project/Community Service Initiative Coordinator – Paul V. McCord

Paul McCord indicated that he had nothing new to report.

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

Rob Heitmeyer reported that the local IRS office experienced a \$1 million reduction in their budget. Rob indicated that many IRS personnel are retiring in the coming years and that positions are being phased out. Rob also indicated that various groups within the IRS are continuing to be consolidated.

12. Probate and Estate Planning Section Liaison Report – George Gregory

George Gregory was absent and did not provide a written report.

13. State Bar of Michigan Liaison Report – Richard Siriani

Richard Siriani was absent and did not provide a written report.

14. YLS Liaison Report – Phil Admiraal

Phil Admiral was absent and did not provide a written report.

15. Program Facilitator Report – Erin-leigh Sexton

Erin-leigh Sexton indicated that she had nothing new to report.

## COMMITTEE ACTIVITIES

### 1. Business Entities – Andrew MacLeod

Andrew MacLeod reported that he will be presenting on purchase price allocations at the next committee meeting on January 30, 2014, and that James Combs will be presenting on Section 355 spin-offs at the following meeting on March 6, 2014.

Andrew proposed changing the name of the committee to “Federal Income Tax Committee.” After discussing the name change, Council accepted the proposed named change as a formal vote was not required. Andrew will draft an announcement letting members and others know of the name change.

### 2. Employee Benefits – Mickey Bartlett

Mickey Bartlett indicated that there will be a joint meeting with the MICPA. Mickey also indicated that she wants to have another meeting with the ASPA, and would like to get an IRS speaker.

### 3. Estates and Trusts – Sean Cook

Sean Cook indicated that a committee meeting is scheduled on January 22, 2014. George Gregory will be speaking on the application of the net investment tax on estates and trusts. Sean also indicated that he would like to get thoughts from members on topics and possible dates.

### 4. Practice and Procedure – Evan Kaploe

Evan Kaploe indicated that he intends to hold a committee meeting on the first Tuesday of each month. He also indicated that he is trying to finalize speakers and dates for committee meetings, and that there may be a joint meeting with the SALT committee.

### 5. State and Local Taxation– Tamika Mayes

Tamika Mayes was absent and did not provide a written report.

### 6. International Taxation – Hassan Jaafar

Hassan Jaafar was absent but provided the following written report:

“The International Tax Committee will be co-hosting an event with the Young Lawyers Association in conjunction with Michigan State Law School. The event will focus on practicing International Tax in Michigan. The event will take place on January 24<sup>th</sup> from 12:00 p.m. to 1:30 p.m. in the Castle Boardroom at the MSU College of Law building located at 648 N. Shaw Lane, East Lansing, Michigan, MI 48824. Lunch will be provided.”

7. Young Lawyers – Stephanie Teitsma

Stephanie Teitsma was present and provided the following written report:

“The Young Tax Lawyers Committee and International Tax Committee will be co-hosting an event on Friday, January 24 at MSU. It would be most helpful if members of Council could help get the word out to attorneys who practice in International Tax. Below are the details.

The event will be on Friday, January 24<sup>th</sup> from 12:00 – 1:30 at MSU Law School in Lansing, Castle Boardroom – Lunch will be provided!

The event features a panel of international tax practitioners from a cross section of “big four” accounting, industry and law firm practice. There will also be time for networking with members of both the Young Lawyers Committee and International Tax Committee.

The panel members are:

Andy Lane, PwC (International Tax Planning)

Henna Mizra, General Motors (Transfer Pricing)

Charley Meng, Foley & Lardner, LLP (International Transactions, Mergers & Acquisitions)”

**OLD BUSINESS**

The letter relating to the Michigan Treasury Proposed Appeals Administration was approved.

The task force regarding uncapping for intra-family transfers, consisting of Marla Carew, Wayne Roberts, Tammie Tischler, and Sean Cook, submitted a working draft of comments to the proposed revisions by the Real Estate Section. Council could not vote on the comments as a quorum was not present at the meeting.

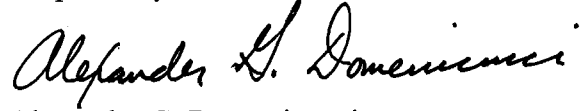
An outline of the Supreme Court amicus brief for the Ford case was submitted for Council review and comment. Evan Kaploe gave a summary of status to date. Lynn Gandhi provided the timeline for comments from Council and the deadlines for approval and filing.

**NEW BUSINESS**

Marjorie Gell will lead the effort to revise the Tax Section manual. Council members and Committee Chairs were requested to review the portions of the manual that apply to their current positions and provide Marjorie with suggested revisions, along with any other additional information that should be added to assist someone moving into their position. A deadline of 60 days was set.

There being no new business, a motion was made by Sean Cook, seconded by Marjorie Gell, the meeting was adjourned at approximately 11:22 a.m.

Respectfully submitted,

A handwritten signature in black ink that reads "Alexander G. Domenicucci". The signature is written in a cursive style with a prominent initial 'A'.

Alexander G. Domenicucci  
Acting Secretary