

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

**March 2, 2012**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 2, 2012, at 9:00 a.m. at the office of Maddin, Hauser, Wartell, Roth & Heller, P.C. in Southfield, Michigan. Warren Widmayer, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

Warren Widmayer	Wayne D. Roberts	Marjorie Gell
Gina Torielli	Michael Antovski	Carolee Kvoriak Cameron
George V. Cassar, Jr	Gary Glenn	

**COUNCIL MEMBERS ABSENT**

Alex Domenicucci  
Lynn Gandhi  
Daniel M. Houlf  
Paul McCord  
  
Marla Carew  
Gary Remer

**COMMITTEE CHAIRPERSONS PRESENT**

Deborah Baughman	Andrew Lane	James Combs
Jackie Cook		

**COMMITTEE CHAIRPERSONS ABSENT**

Nicole Appleberry

Frank Henke

Stephanie Teitsma

**OTHERS PRESENT**

Fred Hoops

Jeff Kirkey

Eric Skinner

Erin-leigh Sexton

Phil Admiraal

Council Chairperson, Warren Widmayer, called the meeting to order at 9:08 a.m.

**Minutes**

The minutes of the January 5, 2012 meeting of the Council were previously distributed. Upon the motion by Gina Torielli, seconded by Wayne Roberts, the minutes were unanimously approved and adopted.

**Treasurer's Report**

Lynn Gandhi provided the Treasurer's Report for the four months ended January 31, 2012. A motion to adopt the Treasurer's Report was made by Gina Torielli, seconded by Wayne Roberts, and unanimously approved.

**COUNCIL ACTIVITIES**

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

A webcast-only program was held on January 24, 2012, on Law Practice Management for Lawyers. On February 28, 2012, the last program for the 2011-2012 series was held on Hot Topics in Estate and Gift Tax. There was discussion regarding future conferences, as well as the possibility of providing solely webcast conferences going

forward. Gina Torielli suggested that for the next series, three webcast-only conferences be provided, along with one traditional conference.

2. 2012 Tax Conference – Michael Antovski

The 2012 Annual Tax Conference will be held on May 1, 2012. \$16,000 in sponsorships have been secured. There was discussion concerning the order of the breakout sessions, as well as registration procedures.

3. Tax Court Luncheon– Dan Houlf

Dan Houlf was not present, but provided a report. He is working with Eric Skinner on a March 13, 2012 IRS Appeals program at Wayne State University Law School (there are currently 60 registrants), as well as on the Spring 2012 Tax Court luncheon to be held on April 17, 2012 at the Doubletree Hotel in Detroit, Michigan.

4. Michigan Bar Journal Liaison – Gary Glenn

Gary Glenn requested that any submissions to the upcoming editions be emailed to him by the March 6, 2012 deadline.

5. Grants – Gary Glenn

Deadline for grant applications for low income tax programs is March 15, 2012. Gary, Wayne Roberts and Carolee Cameron will review the applications and provide recommendations for grant recipients.

6. Michigan Tax Lawyer – Marla Carew

Marla Carew was not present. Warren Widmayer mentioned that Marla requested that Committee Chairs submit their reports as soon as possible. The Winter 2012 edition is set to go to press next week.

7. Internet – George Cassar

George Cassar will work with Stephanie Teitsma and the Young Tax Lawyers Committee on Internet updates.

8. Public Policy Liaison – Carolee Kvorciak Cameron

Carolee presented a brief report on federal and state legislative developments. She also reported on the status of 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 minor revisions to these proposed policies, and will circulate to Council for electronic approval. The proposals will then be posted

on the Taxation Section website, and will be sent to both key legislators and Crane's Business Press.

9. Annual Meeting – George Cassar

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

10. Pro Bono – Paul McCord

Paul McCord was not present and did not submit a report.

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

Fred reported that the Probate and Estate Planning Section's Annual Conferences will be held May 17-19, 2012, and June 15-16, 2012.

12. State Bar of Michigan Liaison Report – Brian Einhorn

Brian Einhorn was not present.

13. IRS Area Counsel Liaison Report – Eric Skinner

Eric discussed the Tax Court calendar, and the April 17, 2012 Tax Court Lunch. He also mentioned that temporary regulations have been issued concerning IRC sec. 263 and Repair Expenditures.

14. Young Lawyer's Section Liaison Report – Phil Admiraal

Phil Admiraal reported that the Young Lawyers Section will hold its Annual Summit in Detroit on June 16, 2012.

15. Program Facilitator Report – Erin-leigh Sexton

Erin reminded everyone that updated biographies for the website should be sent to her.

## **COMMITTEE ACTIVITIES**

1. Business Entities – James Combs

James reported that there was a good turnout at the Committee's presentation on February 3, 2012, at Honigman's Detroit office. The topic was "Recent Developments in Financial Products Taxation." The Committee is currently considering upcoming meetings to be held in West Michigan.

2. Employee Benefits – Deborah Baughman

Deborah reported that the next Committee meeting is scheduled for March 22, 2012 at 9 a.m. at the Sheraton Detroit-Novis; there are 42 registrants. The speaker will be Sal Tripodi. On April 18, 2012, a lunch will be held in Novi; the topic will be Section 409A.

3. Estates and Trusts – Frank Henke

Frank Henke was not present, and did not submit a report. Warren mentioned that on March 14, 2012, 3–4:30 p.m., at Warner Norcross & Judd, Southfield, MI, there will be a presentation on Gift Tax Planning.

4. Practice and Procedure – Nicole Appleberry

Nicole was not present, and had no report. Warren mentioned that Nicole is involved with the upcoming IRS Appeals Seminar at Wayne State University Law School.

5. State and Local – Jackie Cook

Jackie Cook is working on upcoming meetings for the SALT Committee. There will be a joint mixer with the Real Estate Section next week in Ferndale. There will also be a cocktail mixer on August 23, 2012, 5–7:30 p.m. at Dykema in Lansing. There was suggestion that Alan Valade, the Taxation Section's representative at BTAG, should be invited to future Taxation Section Council meetings. There was also mention of the Taxpayer Bill of Rights that Taxation Section members, including Greg Nowak, are working on.

6. International Law – Andrew Lane

Andrew Lane reported that the International Tax Committee will hold a panel discussion at the Young Lawyers Section summit in April.

7. Young Tax Lawyers Committee - Stephanie Teitsma

Stephanie Teitsma was not present. The first meeting of the Young Tax Lawyers Committee was cancelled due to weather, but will be rescheduled.

**OLD BUSINESS**

There was a discussion on the status of Offer in Compromise legislation, as well as proposed policy positions on retroactivity of tax legislation and contingency fee audits.

**NEW BUSINESS**

There was discussion of (1) the Uniform Unclaimed Property Act Advisories issued by the State Bar of Michigan; (2) procedures for the State Bar of Michigan's issuance of

future notices that concern tax matters; and (3) a recent Amicus brief request made to the Taxation Section.

There being no further business, upon motion duly made by Gina Torielli, seconded by Wayne Roberts, and unanimously approved, the meeting was adjourned at approximately 10:55 a.m.

Respectfully submitted,

Marjorie Gell  
Secretary