

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

March 3, 2011

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 3, 2011 at 9:00 AM at the offices of Maddin, Hauser, Wartell, Roth & Heller, located at 28400 Northwestern Hwy., 3rd Floor, Southfield, MI. Warren Widmayer, Vice-Chair of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Warren Widmayer	Wayne Roberts	Lynn Gandhi
Ronald T. Charlebois	Michael Antovski (P)	Marla Carew
Daniel Houlf	Gary Glenn	Gary Remer
Paul V. McCord		

COUNCIL MEMBERS ABSENT

Gina M. Torielli	Michael Domanski	Marjorie B. Gell (P)
George V. Cassar		

COMMITTEE CHAIRPERSONS PRESENT

Carolee Cameron (P)	Tom Shaevsky	Chris Ballard
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COMMITTEE CHAIRPERSONS ABSENT

Alex Domenicucci	Peter Kulick	Andy Lane
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OTHERS PRESENT

Eric Skinner	Fred Hoops	Jeff Kirkey
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Council Vice-Chair, Warren Widmayer, called the meeting to order at approximately 9:05 AM.

Minutes

The Minutes of the January 6, 2011 meeting of the Council were previously distributed. Upon the motion by Ron T. Charlebois, seconded by Marla Carew, the Minutes were unanimously approved and adopted.

Treasurer's Report

Wayne Roberts provided his report as Treasurer for the four months ended January 31, 2011. With all revenue in, we are very close to budget.

A motion to approve the Treasurer's report was made by Lynn A. Gandhi, seconded by Marla Carew and unanimously approved.

Council Activities

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

The Committee is reviewing the upcoming Tax Section series to consider ways to increase attendance and improving marketing. There was very good attendance for the recent Estate & Gift session. Attendance in person is declining while web participation is increasing. A survey will be sent to solicit topics.

2. 2011 Tax Conference –Gary Remer

All speakers for the 24th Annual Tax Conference, to be held on May 12, 2011, have been confirmed. A draft of the brochure was circulated and is ready for distribution. We have some new sponsors for 2011, at a 2nd tier pricing (CT Corp and Plante & Moran).

Planning for the 2012 conference is underway, with a review of potential locations.

3. Tax Court Luncheon – Gary Glenn.

The spring luncheon will be on March 22, 2011 at the Doubletree Lafayette with Judge Kialik.

A motion to approve payment for student attendees was made by Ron T. Charlebois, second by Gary Remer and unanimously approved. The cost will be applied to the outreach budget for student outreach.

4. Directory – Marjorie Gell and George Cassar

George Cassar was absent but provided a report. Member information was received from the SBM, but the list did not include phone number or email, which had previously been provided. Discussion was held as to the need for this information, and privacy concerns regarding having the directory available on-line. There will be future discussion by the officers.

5. Michigan Bar Journal Liaison – Paul McCord

The next all tax edition of the Michigan Bar Journal will be in July of 2012. Please let Paul know of potential topics or articles.

6. Michigan Tax Lawyer – Marla Carew

The winter issue is in the process of being mailed out. Articles were solicited for the spring issue, to be published in May.

7. Internet – Daniel Houlf

Discussion was held regarding the pros and cons of creating, maintaining and use of a Tax Section Facebook page. Facebook offers flexibility over the SBM site and allows us to reach the younger generation that relies heavily on texting and Facebook, rather than email or hard copy.

An on-line demonstration of other sections' Facebook pages was conducted by Dan Houlf.

On a motion by Warren Widmayer, seconded by Fred Hoops and subsequently amended by Warren Widmayer, seconded by Wayne Roberts, the initiative was unanimously approved. The initiative will be chaired by Dan Houlf with council members approving content. It was acknowledged that the endeavor will evolve over time, based on feedback, use and defined parameters (content, privacy) approved by Council.

8. Federal and State Legislation – Marjorie B. Gell

HB 4631 has been introduced to repeal the MBT and replace it with a 6% corporate income tax on C corporations. Credits have been eliminated, with a requirement to elect to continue to file on an MBT basis to use previously awarded credits.

9. Public Policy Liaison – Marjorie B. Gell

Discussion was held focusing on the policy and procedure of the proposed MI corporate income tax. Dan Houlf noted that the proposal shifts the tax from out-of-state businesses to retirees, due to the proposal to tax pension income.

Wayne Roberts inquired as to whether the section should try to re-engage the Legislature and/or Treasury on the Offer-in-Compromise and Pay-to-Play efforts. He will contact Liz Lyons regarding this effort.

10. Membership Outreach Coordinator – Dan Houlf

The Section will present "Careers in Tax" at both Wayne State University and University of Detroit in the upcoming months. Dan solicited those members of Council who wish to participate to let him know of your availability. In addition, we will have a presence at the Michigan Tax Conference, and provide discounted rates to students.

11. Annual Chairpersons' Dinner – Gary Glenn

The annual meeting will take place on September 22, 2011 at St. Johns. The program is still under review. There is a desire to avoid speakers that charge significant costs, but continue the tradition of honoring the Past Presidents of Council. Please provide ideas to Gary.

12. Grant Program – Michael Domanski

Mike was absent and sent a report. The grant program reminders were mailed out to the same parties as last year, and he will follow up with those organizations.

Probate and Estate Planning Section Liaison Report – Fred Hoops

Fred Hoops attended the Probate Council meeting on February 19, 2011, and provided a thorough report. The Probate Section has been working with the Probate Judges Association to support amendments to the Michigan Court Rules to eliminate the remaining probate appeals to the Circuit Courts.

The Section recently established an ad hoc committee to study the issues involving the unintended consequences of new MRPC 1.15A Trust Account Overdraft Notification. The Section is also involved in numerous legislative activities, including SB 77, which proposes a statute of repose for attorney malpractice actions. The Section's proposal would parallel the medical malpractice statute of repose that is set at 6 years, except for claims made on behalf of minors.

State Bar of Michigan Liaison Report – David Perkins

David Perkins did not attend, no report was provided.

IRS Area Counsel Liaison Report – Eric Skinner

The upcoming Tax Court calendars are on March 21 and April 11. There are very few trials scheduled.

The Detroit Office plans to move during May 16 – 23 to One Detroit Center.

Young Lawyer's Section Liaison Report – Phil Admiraal

Phil was absent but provided a report. Marjorie Gell, Wayne Roberts and Tamika Mayes will present on the status of the proposed Michigan corporate income tax at the YLS annual summit, to be held May 20 – 21, 2011 in Grand Rapids.

Program Facilitator Report – Deb Michaelian

Policies and procedures manuals will be sent via email to the Council.

COMMITTEE ACTIVITIES

Business Entities – Alex Domenicucci

Alex was absent but provided a report. The Committee will hold its next meeting on March 24, 2011, from 9:00 – 10:30 am. The meeting will be at the Bloomfield Hills office of Honigman, at 38500 Woodward Avenue, Suite 100. The guest speakers will be James Combs and Alex Domenicucci. The topic of discussion will be “Judicial Doctrines Every Tax Lawyer Should Know.”

Employee Benefits – Thomas Shaevsky

The Employee Benefits Committee will hold a telephonic meeting on March 11, 2011, with David Pratt, Albany School of Law presenting on fee disclosures under ERISA and complex fee administration.

Estates and Trusts – Chris Ballard

Lorraine New Gregory George will lead a Committee meeting in the spring with discussion on gift tax clawbacks, portability of exemptions between spouses and how to report on 2010 decedents. Time and Date TBD.

Practice and Procedure – Peter Kulick

Absent, no report provided.

State and Local –Carolee Cameron

The Committee will co-host a breakfast with the Real Estate Property Tax Group, and a search is underway for a speaker, probably an Assessor. Timing is late April or early May, likely in Oakland County.

The early summer meeting with the Michigan Department of Treasury is planned for June and further information will be distributed.

International Law – Michael Domanski and Andy Lane

Michael and Andy were absent, no report.

OLD BUSINESS

Amicus Policy

A revised draft of the policy had been circulated. Upon a motion by Lynn Gandhi, seconded by Marla Carew and unanimously approved, the policy was adopted.

Judicial Crossroads Update – Ronald T. Charlebois

The formal report issued by the Business Law Section reduced our contribution. Ron will follow up to ensure our contribution is included in full. A question was raised as to whether there is a constitutional requirement barrier to eliminating pay-to-play. Marla Carew and Carolee Cameron will review and report to Council.

GM Amicus Brief

The brief is due March 15, 2010. It will be circulated for review to non-recluse parties on Tuesday.

No other old business

NEW BUSINESS

No new business

There being no further business, upon motion duly made by Ron Charlebois, seconded by Marla Carew and unanimously approved, the meeting was adjourned at approximately 11:10 AM.

Respectfully submitted,

Lynn A. Gandhi
Secretary

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