

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

March 21, 2013

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 21, 2013 at 9:00 am at the Dykema office location at 39577 Woodward Avenue, Suite 300, Bloomfield Hills, Michigan. 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	Andrew C. Lane
Michael Antovski	Marla Carew	

COUNCIL MEMBERS ABSENT

Warren Widmayer		
George V. Cassar, Jr.		
Tammie Tischler		

COMMITTEE CHAIRPERSONS PRESENT

Hassan Jaafar	Stephanie Teitsma	
Frank Henke		

COMMITTEE CHAIRPERSONS ABSENT

Deborah Baughman	James Combs	
Nicole Appleberry		

OTHERS PRESENT

Erin-leigh Sexton	Tamika Mayes	
Jeff Kirkey		

Council Chairperson, Wayne Roberts, called the meeting to order at 9:05 AM.

MINUTES

The Minutes of the January 10, 2013 and the corrected Minutes of the October 25, 2012 meetings of the Council were presented. Upon motion by Paul McCord, seconded by Alexander Domenicucci, the aforementioned Minutes were unanimously approved and adopted.

TREASURER'S REPORT

Marjorie Gell provided the following information: (1) Taxation Section Budget for the Five Months Ended February 28, 2013, and (2) Income Statements for the (a) Three Months Ending December 31, 2012, (b) Four Months Ending January 21, 2013, and (c) Five Months Ending February 28, 2013. Marjorie noted that the Budget should be revised to reflect a split of costs related to the writing seminar in the amount of \$5,500 between Young Tax Lawyer's and Outreach Activities. Upon motion by Lynn Gandhi, seconded by Michael Antovski, the Treasurer's Report was unanimously approved and adopted, subject to the revision noted by Marjorie.

COUNCIL ACTIVITIES

1. After-Hours Tax Law Series

Andy Lane inquired what the Tax Section would want to see in terms of the next series installment. Andy will provide responses in late April. A discussion was also held regarding venue and participation. Jeff Kirkey indicated that the best section participation was via video as opposed to on-site. Upon motion by Wayne Roberts, seconded by Andy Lange, the following motions were unanimously approved: (a) all webcasts be held at the studio, (b) maintain current format (not necessarily all live webcasts or studio), and (3) change name to After Hours / Hot Topics.

2. 2013 Tax Conference – Alex Domenicucci

Alex Domenicucci indicated that the 2013 Tax Conference is on schedule. To date, there are 48 people registered for the conference. Jeff Kirkey indicated that much of registration success was due to getting the marketing materials out early. Alex also thanked Carolee Kvoriak Cameron for securing Comerica as a gold sponsor.

3. 2014 Tax Conference – Carolee Kvoriak Cameron

Carolee Kvoriak Cameron has set the date of May 22, 2014 as the date for the 2014 Tax Conference.

4. Directory – Andrew C. Lane

Andrew C. Lane indicated that the directory was last updated in 2010. He will investigate the cost to update the directory with the State Bar of Michigan.

5. Michigan Bar Journal Liaison – Tammie Tischler

Tammie Tischler was absent and no written report was provided.

6. Michigan Tax Lawyer – Jackie Cook

Jackie advised Council that the Winter Volume went to press, which included the Amicus Brief submitted by Council. Jackie also indicated that Committee Reports and Articles are due May 1, 2013.

7. Internet – Marla S. Carew

Marla S. Carew is working on creating a Linked-In group. It is proposed that the group initially be opened to Tax Section members only. Marla will create a test page on Linked-In for review and approval by Council prior to it going live. Marla also indicated that there has been a shift from Facebook to Linked-In and is considering winding-down the Facebook page.

8. Federal & State Legislation – William Lentine

William indicated that there are currently 72 bills before the Michigan Tax Policy Committee, including a bill for a 3 percent interest on refunds which Treasury fails to pay within 60 days. Wayne Roberts indicated that he would be inviting the Michigan Department of Treasury to our next meeting to discuss the current bills.

William also offered an update as to Federal Legislation. William indicated that the Production Tax Credit provides for a “Commence Construction Requirement” as opposed to a “Placed in Service” Requirement. The IRS will provide guidance and request comments with regard to this requirement. Lastly, William indicated that the House Ways and Means Committee has 11 sub-committees addressing tax reform related to the Sequestration.

9. Membership Outreach Coordinator-George V. Cassar

George V. Cassar was absent but did provide a written report. There is a joint event with the Young Tax Lawyers regarding a writing workshop. It was a great success. George will meet with Phil Admiraal to coordinate another event with the Young Lawyers.

10. Tax Court Lunches-George V. Cassar

George V. Cassar was absent but did provide a written report. George has reached out to both Judges for the Tax Court lunches and is waiting for responses. As soon as confirmation is received, George will get the information out so that he can schedule the venues and get the invitations out.

11. Annual Meeting-Marla S. Carew

Marla provided a tentative date of September 26, 2013 for the annual meeting. The meeting and dinner will most likely be in the Novi area.

12. Grant Program-Tammie Tischler

Tammie Tischler was absent and no written report was provided.

13. Pro Bono Project / Community – Paul McCord

Paul informed the Council that the orientation meeting will be held at Cooley in Lansing on June 8, 2013 at 10 am. The group is currently working on the training materials. Paul will provide a more detailed written report.

Paul also discussed licensing a resource materials from the ABA for purposes of the Low-Income Taxpayer Clinic. The intention is to provide the materials via our portal. Paul has requested a budget of \$1,500 to procure the license. Upon motion by Wayne Roberts, seconded by Carolee Kvoriak Cameron, the proposed budget was unanimously approved.

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 Report - 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 absent and did not provide a written report.

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

Phil Admiraal was absent and no written report was provided. Wayne Roberts informed Council that he is corresponding with Phil to invite a representative from Chairman Camp’s office for a speaking engagement.

18. Program Facilitator Report – Erin-leigh Sexton

Erin-leigh Sexton was present and indicated there was nothing to report.

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James Combs was absent and no written report was provided.

2. Employee Benefits – Deborah Baughman

Deborah Baughman was absent and no written report was provided.

3. Estates and Trusts – Frank Henke

Frank Henke indicated that 15 people attended the speaking event held at the Warner Norcross & Judd offices in Clinton Township regarding “Asset Protection and Underlying Tax Aspects.” Frank also informed Council that James Spica will be speaking on the Tax Aspects of Trust Decanting. The event will be held on April 23, 2013 at the office of Dickinson Wright in Detroit from 3:00 pm to 4:30 pm.

Lastly, Frank indicated that a social event will be held in June and a Charitable Planning event will be held in August/September. Details to follow.

4. Practice and Procedure – Nicole Appleberry

Nicole Appleberry was absent but did provide a written report. Nicole is making progress with Larry Steckelberg (Taxpayer Advocate) on working with the Michigan Treasury panel. Nicole is asking thinking about having someone from collections, hearings, and tax policy. Nicole would appreciate feedback on the particular days of the week that be most convenient for the members and location.

5. State and Local –Jackie Cook, ex officio

Jackie Cook informed the Council that a portion of our proposed comments to the Michigan Tax Tribunal rules were adopted.

Tamika Mayes indicated that there was a meet and greet held in Lansing on February 11, 2013 to engage the committee. There is a lunch meeting schedule for July 16, 2013 in Detroit at the 24 Grill located in the Book Cadillac. Tamika also indicated that the Annual SALT meeting will be on August 28, 2013 in Lansing.

6. International Law – Hassan Jaafar

Hassan Jaafar indicated that a social event was held on March 7, 2013. Hassan is working on an event for 2L and 3L students for the fall regarding the international tax work environment.

7. Young Lawyers – Stephanie Teitsma.

Stephanie informed the Council that the committee is in the process of addressing the writing topic for writing competition. Stephanie is looking to announce the competition in the May issue.

OLD BUSINESS

Wayne Roberts is planning to meet with Representative Walsh to discuss his bill regarding Offer in Compromise.

NEW BUSINESS

Wayne Roberts provided the Council with an email from Governmental Relations Director for the State Bar of Michigan inviting our participation for comment on Senate Bill 0236 (Schuitmaker) regarding Legal Notices. Comments should be submitted by April 1, 2013.

Wayne Roberts informed Council that he will reach out to the AG office with an invitation to attend our next meeting.

There being no further business, upon motion duly made, seconded, and unanimously approved, the meeting was adjourned at approximately 11:22 am.

Respectfully submitted,

Michael M. Antovski
Acting Secretary