

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

April 18, 2013

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on April 18, 2013 at 9:00 am at the offices of Honigman Miller Schwartz & Cohn, LLP located at 39400 Woodward Avenue, Suite 101, Bloomfield Hills, Michigan. Wayne Roberts, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Wayne Roberts	William Lentine	George V. Cassar, Jr.
Lynn Gandhi	Alexander Domenicucci	
Warren Widmayer	Carolee Kvoriak Cameron	
Michael Antovski	Marla Carew	

COUNCIL MEMBERS ABSENT

Marjorie Gell	Paul V. McCord	
Jackie Cook	Andrew C. Lane	
Tammie Tischler		

COMMITTEE CHAIRPERSONS PRESENT

Stephanie Teitsma	Deborah Baughman	
James Combs		

COMMITTEE CHAIRPERSONS ABSENT

Hassan Jaafar	Frank Henke	
Nicole Appleberry		

OTHERS PRESENT

Erin-leigh Sexton	Richard Siriani	
Jeff Kirkey	Eric Skinner	

Council Chairperson, Wayne Roberts, called the meeting to order at 9:00 AM.

MINUTES

The Council Meeting Minutes of March 13, 2013 were presented. Upon motion by Warren Widmayer, seconded by William Lentine, the aforementioned Minutes were unanimously approved and adopted.

TREASURER'S REPORT

The Taxation Section Budget for the Five (5) Months Ended February 28, 2013, and the Income Statement for the Five (5) Months Ended March 31, 2013 were presented. Upon motion by Warren Widmayer, seconded by Michael Antovski, the Treasurer's Report was unanimously approved and adopted.

COUNCIL ACTIVITIES

1. After-Hours Tax Law Series

Andrew Lane was not present, but did provide a written report. Ryan Bailey (ICLE After Hours Coordinator) provided Andrew with a draft questionnaire (a copy of which was circulated during the meeting) which will ultimately be circulated to all section members when finalized. Andrew will be providing his final comments to Ryan next Friday (26th). If there are any comments on the questionnaire or suggestions for topics/speakers from Council, please provide them to Andrew by next Tuesday (25th). The questionnaire will likely be circulated to the section members in the last week of April. The goal is to finalize the program in early June and brochures are typically mailed in late June or early July.

2. 2013 Tax Conference – Alex Domenicucci

Alex Domenicucci indicated that the 2013 Tax Conference is on schedule. To date, there are 64 people registered for the conference.

3. 2014 Tax Conference – Carolee Kvoriak Cameron

Carolee Kvoriak Cameron is considering topics and potential speakers for the 2014 Tax Conference. Wayne Roberts indicated that the appellate practice is becoming bigger and consideration should be given as to having a topic on this subject.

4. Directory – Andrew C. Lane

Andrew Lane was not present, but did provide a written report. Andrew has reached out to the SBM to inquire about the price of obtaining the directory. The plan is to update our section directory. To date, Andrew has not heard back from the SBM.

5. Michigan Bar Journal Liaison – Tammie Tischler

Tammie Tischler was absent and no written report was provided.

6. Michigan Tax Lawyer – Jackie Cook

Jackie Cook was absent and no written report was provided.

7. Internet – Marla S. Carew

Marla S. Carew requested that the officers review the proposed Linked-In Group test page. Marla is also in the process of reaching out to the SBM for content.

8. Federal & State Legislation – William Lentine

William Lentine provided the following report regarding federal legislation:

- Obama's has a proposed a budget which includes returning to the estate tax scenario that was in place in 2009 by 2018. If passed, the following parameters will be implemented, the per-person tax exemption would be \$3.5 million, the top estate tax rate would jump to 40%, and the generation-skipping transfer tax would return to \$1 million. There is a differing proposal coming from the House of Representatives.
- Representative Camp has made two proposals regarding pass-through entities: (1) combining subchapter K and S, and (2) making the 754 election mandatory as opposed to elective.
- There is a notice issued regarding safe-harbor for commencing construction for purposes of the production tax credit.

William Lentine indicated that the state legislation update will be provided later in the meeting.

9. Membership Outreach Coordinator-George V. Cassar

George V. Cassar was present , but did not have anything to report.

10. Tax Court Lunches-George V. Cassar

George V. Cassar reported that one Tax Court lunch has been schedule for Judge Peter Panuthos. The lunch will be held at the Westin Book Cadillac on April 23, 2013.

11. Annual Meeting-Marla S. Carew

Marla S. Carew was present , but did not have anything to report.

12. Grant Program-Tammie Tischler

Tammie Tischler was absent and no written report was provided.

13. Pro Bono Project / Community – Paul McCord

Paul McCord was absent and no written report was provided. Wayne Roberts indicated that he will work with Paul to provide pro-bono representation to taxpayers.

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

Fred Hoops was absent and no written report was provided. Fred Hoops will phase-out of this position. A replacement will be discussed with the Probate and Estate Planning Section.

15. State Bar of Michigan Liaison Report - Richard Siriani

Richard Siriani was present, but did not have anything new to report. Richard welcomed Council to reach out to him with any questions or issues.

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

Eric Skinner was present and indicated that the fall calendar has been announced but no judges have been announced at this time. Due to the sequestration, there will be 5 shut down days to be announced for the IRS.

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

Phil Admiraal was absent and no written report was provided. Wayne Roberts indicated that he will reach out to Representative Camp.

18. Program Facilitator Report – Erin-leigh Sexton

Erin-leigh Sexton was present and indicated that she will be ordering plaques for the writing competition and will need to the names of the award recipients.

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James Combs was present and indicated he is planning a mixer in the near future. There will be a meeting regarding online gambling.

2. Employee Benefits – Deborah Baughman

Deborah Baughman was present and report that committee co-sponsored an event on Washington updates. The event was well attended.

3. Estates and Trusts – Frank Henke

Frank Henke was absent and no written report was provided.

4. Practice and Procedure – Nicole Appleberry

Nicole Appleberry was absent and no written report was provided.

5. State and Local –Jackie Cook, ex officio

Jackie Cook was absent and no written report was provided.

6. International Law – Hassan Jaafar

Hassan Jaafar was absent and no written report was provided.

7. Young Lawyers – Stephanie Teitsma.

Stephanie was present, but did not have anything to report.

OLD BUSINESS

Wayne Roberts reported that a bill is being introduced in May regarding Offer In Compromise. This bill was first introduced in 2005, but did not pass. Wayne provided a memo to Council outlining the legislation.

Wayne also reported that Council has been invited to provide an Amicus Brief on the Cherryland case before the Michigan Supreme Court.

NEW BUSINESS

Regretfully, it was reported that Professor Solomon of Walsh College had passed. There will be a tribute to the Professor in the next Michigan Tax Lawyer.

Lynn Gandhi indicated that there is a public policy statement opportunity regarding informal conferences procedures for unclaimed property cases. Lynn will work with William Lentine and Tamika Mayes in providing a proposal for Council's approval. The goal is to adopt such a proposal by June.

William Lentine , Carolee Kvoriak Cameron and Lynn Gandhi will create an ad hoc group for policy and report to Wayne.

Wayne Roberts and William Lentine exited the meeting so that the Council could discuss the Amicus Brief request reported under old business. Warren held a discussion to consider the request for the brief. Lynn Gandhi, acting as Vice President, appointed an ad hoc committee to provide a synopsis of the issues and analysis of whether to accept such request. The ad hoc committee will consists of Marjie Gell, Carolee Kvoriak Cameron, and Marla Carew.

There being no further business, upon motion duly made, seconded, and unanimously approved, the meeting was adjourned at approximately 10:30 am.

Respectfully submitted,

Michael M. Antovski
Acting Secretary