

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

June 14, 2012

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on June 14, 2012, at 9:00 a.m. at Thomas M. Cooley Law School – Ann Arbor Campus, 3475 Plymouth Road, Ann Arbor, Michigan. Warren Widmayer, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Warren Widmayer
Marjorie Gell
Alex Domenicucci

Wayne D. Roberts
George V. Cassar, Jr.
Paul M. McCord

Gina Torielli
Michael Antovski

COUNCIL MEMBERS ABSENT

Daniel M. Houlf
Gary Remer
Lynn Gandhi

Gary Glenn
Marla Carew
Carolee Kvoriak Cameron

COMMITTEE CHAIRPERSONS PRESENT

Deborah Baughman
Stephanie Teitsma

Nicole Appleberry

COMMITTEE CHAIRPERSONS ABSENT

Frank Henke

Andrew Lane

James Combs

Jackie Cook

OTHERS PRESENT

Alan Valade
Erin-leigh Sexton

Jeff Kirkey

Robert Heitmeyer

Council Chairperson, Warren Widmayer, called the meeting to order at 9:04 a.m.

Minutes

The minutes of the April 19, 2012 meeting of the Council were previously distributed. There being no objections, the minutes were unanimously approved and adopted.

Treasurer's Report

In Lynn Gandhi's absence, Warren Widmayer provided the Treasurer's Report for the two months ended April 30, 2012. Upon motion by Gina Torielli, seconded by Wayne Roberts, the Treasurer's Report was unanimously approved.

COUNCIL ACTIVITIES

1. State Bar Business Taxpayer Advisory Group Report – Alan Valade

Alan reported that BTAG met in January 2012, and is planning on meeting quarterly. Issues and topics discussed at the last BTAG meeting included Treasury's upgrading of its computer system; withholding of tax on the flow through entities; and guidance that is needed from Treasury concerning unitary treatment under the Michigan Corporate Income Tax.

2. Directory – Gary Remer

Gary Remer was absent; no report was provided.

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

The current line-up of courses and confirmed speakers for 2012-2013 was discussed. The courses are: (1) Michigan Tax Law Update, October 4, 2012 (webcast only); End of the Year Tax Planning Strategies, November 8, 2012 (webcast only); Federal Tax Law Update, January 10, 2013 (webcast only); and Hot Topics in Estate and Gift Tax, February 5, 2013 – Live at the Inn at St. John's & webcast.

4. 2012 Tax Conference – Michael Antovski and 2013 Tax Conference – Alex Domenicucci

Michael Antovski reported on the 2012 Annual Tax Conference that was held on May 1, 2012. Attendance was up slightly over 2011. It is anticipated that with sponsorship fees, the 2012 conference will "break even." Alex Domenicucci reported on details of the 2013 Tax Conference scheduled for May 23, 2013. Possible speakers and topics were discussed.

5. Tax Court Luncheon/Outreach – Dan Houlf

Dan Houlf was absent; no report was provided.

6. Grants/Michigan Bar Journal Liaison – Gary Glenn
Gary Glenn was absent; no report was provided.
7. Michigan Tax Lawyer – Marla Carew
Marla was absent. Warren Widmayer reported that the deadline for the next issue is August 1. Chairs of the SALT, International Tax, and Practice & Procedure Committees are responsible for lining up articles.
8. Internet/Annual Meeting – George Cassar
George reported that the Annual Meeting is scheduled for September 27, 2012 at the Novi Chop House in Novi, Michigan.
9. Public Policy – Carolee Kvoriak Cameron
Carolee was not present, but provided a report on the status of several bills.
10. Pro Bono – Paul McCord
Paul reported on the tax pro bono program that is ready to be rolled out. There was a discussion concerning various issues that will need follow-up, including training and marketing of the program.
11. Probate and Estate Planning Section Liaison Report – Fred Hoops
Fred Hoops was absent; no report was provided.
12. State Bar of Michigan Liaison Report – Brian Einhorn
Brian was absent; no report was provided.
13. IRS Area Counsel Liaison Report – Robert Heitmeyer
Robert reported that the Tax Court spring calendar is finished. The next calendar is scheduled for September 10, 2012. Robert mentioned that he and Eric Skinner will be participating in an upcoming joint meeting on international tax with the IRS and the MACPA on international tax.
14. Young Lawyers Section Liaison Report – Phil Admiraal
Phil Admiraal was absent; no report was provided.
15. Program Facilitator Report – Erin-leigh Sexton
Erin was present and had no report.

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James was not present, but submitted a report. There was a discussion concerning the Taxation Section's policy of permitting co-sponsorships with private industry for Taxation Section events.

2. Employee Benefits – Deborah Baughman

Deborah reported that she is working on a joint September meeting with the MACPA on fiduciary issues/retirement plans.

3. Estates and Trusts – Frank Henke

Frank Henke was not present, but submitted a report. There will be a meeting at Warner Norcross in August on US/Canadian cross border tax issues. Another meeting is being scheduled for November on charitable tax planning.

4. Practice and Procedure – Nicole Appleberry

Nicole reported that she is working on scheduling a meeting with the Michigan Department of Treasury.

5. State and Local – Jackie Cook

Jackie was not present; no report was submitted. Warren mentioned that there will be a SALT cocktail mixer on August 23, 2012, 5–7:30 p.m., at Dykema in Lansing.

6. International Law – Andrew Lane

Andrew was not present. A report was submitted indicating that Hassan Jaafar will be speaking at the upcoming Young Lawyers Summit.

7. Young Tax Lawyers – Stephanie Teitsma

Stephanie announced that the next event is scheduled for Thursday, July 19, at South Bar in Birmingham. She is also working on scheduling an event in the fall with the Michigan Women's Tax Association. There was a discussion on the possibility of hosting a "plain language" seminar with Joe Kimble as well as implementing a writing competition in January 2013.

OLD BUSINESS

There was discussion regarding the public policy positions approved by Tax Council at the last meeting. The positions have been posted on the Taxation Section webpage.

NEW BUSINESS

Discussion ensued with respect to the State Bar of Michigan's Diversity Pledge that Warren proposed be adopted by the Taxation Section. Gina Torielli moved to adopt the pledge, it was seconded by Paul McCord, and was unanimously approved.

Wayne Roberts presented an inquiry received from Bob Forrest on a proposed amendment to the Michigan Officer Liability Statute. The matter will be referred to Carolee Cameron for consideration on development of a policy position on officer liability.

Warren received a proposed Social Media Policy from the SBM. George Cassar will review it and report back to Council.

There was a discussion of the extent to which the Taxation Section should be involved in the development of "Self Help" tax links to be provided to the public on basic tax procedures, etc. Because providing such information fits in with the Taxation Section's mission, Warren suggested that a "point person" be assigned to look into the matter further.

There was a discussion of whether to hire ICLE to facilitate the 2013 Tax Conference. ICLE has proposed charging the same price as in 2012. George Cassar moved to extend ICLE's contract with the Taxation Section; Alex Domenicucci seconded, and approval was unanimous.

There being no further business, upon motion duly made by Gina Torielli, seconded by Alex Domenicucci and unanimously approved, the meeting was adjourned at 11:16 a.m.

Respectfully submitted,

Marjorie Gell
Secretary