

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

June 20, 2013

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on June 20, 2013, at 9:00 am at the offices of Dykema located at 39577 Woodward Avenue, Suite 300, Bloomfield Hills, Michigan 48304. Wayne Roberts, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Wayne Roberts	William Lentine	Marjorie Gell
Lynn Gandhi	Alexander Domenicucci	Jackie Cook
Warren Widmayer	Carolee Kvoriak Cameron	Tammie Tischler
Michael Antovski	Paul V. McCord	Andrew C. Lane

COUNCIL MEMBERS ABSENT

Marla Carew		
George V. Cassar, Jr.		

COMMITTEE CHAIRPERSONS PRESENT

Deborah Baughman	Frank Henke	
James Combs		

COMMITTEE CHAIRPERSONS ABSENT

Hassan Jaafar	Tamika Mayes	
Nicole Appleberry	Stephanie Teitsma	

OTHERS PRESENT

Erin-leigh Sexton		
Jeff Kirkey		

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

MINUTES

The Council Meeting Minutes of April 18, 2013 were presented. Upon motion by Wayne Roberts, seconded by Andrew Lane, the aforementioned Minutes were unanimously approved and adopted.

TREASURER'S REPORT

The Taxation Section Budget for the Eight (8) Months Ended May 31, 2013, and the Income Statement for the Seven (7) Months Ended April 30, 2013 were presented. The Treasurer indicated that certain expenses needed to be adjusted and would be done so by the next meeting.

COUNCIL ACTIVITIES

1. After-Hours Tax Law Series

Andrew Lane reported that surveys were circulated to Section members in late April. Andrew is in the process of contacting speakers for next year topics and reported that the Series next year will be in webcast format only.

2. 2013 Tax Conference – Alex Domenicucci

Alex Domenicucci reported that the overall review by the attendees and sponsors of the conference was positive. Jeff Kirkey circulated a Final Report regarding the conference, which provided a breakdown of the participants and valuations of the speakers. Pursuant to the report, Jeff stated that the Section and the Estates and Trusts Committee agreed to split the fee paid to Jeff Pennell. Upon motion by Alex Domenicucci, seconded by Warren Widmayer, the fee split was unanimously approved and adopted.

3. 2014 Tax Conference – Carolee Kvorciak Cameron

Jeff Kirkey indicated that ICLE will track payments for the 2014 Tax Conference. Wayne Roberts expressed a need to have Outreach work on student participation for the 2014 Tax Conference by (among other things) offering five (5) free passes for the conference.

4. Directory – Andrew C. Lane

Andrew Lane reported that the fee to SBM for obtaining an updated directory is \$850. Upon motion by Andrew Lane, seconded by Wayne Roberts, the fee was unanimously approved and adopted.

5. Michigan Bar Journal Liaison – Tammie Tischler

Tammie Tischler reported that there will be a tombstone published in the Tax Lawyer honoring the grant recipients. Tammie will provide a write-up for the Section to review.

6. Michigan Tax Lawyer – Jackie Cook

Jackie Cook reported that the Summer volume is going to print soon and will include submissions by Andrew Land and Nicole Appleberry and a tribute to Professor Solomon.

7. Internet – Marla S. Carew

Marla S. Carew was absent and did not provide a written report.

8. Federal & State Legislation – William Lentine

William Lentine reported that the Marketplace Fairness Act passed the Senate on May 6 and is sitting in the House for approval. The Act is intended to even out state and local taxation for internet sales and includes a \$1M small business expense exemption.

William also reported that the IRS provided guidance on the historic boardwalk rehabilitation credits due to a 3rd Circute decision. The guidance states that the credits cannot be monetized. The IRS is also working on a safe harbor for the industry due to the 3rd Circuit decision.

9. Membership Outreach Coordinator-George V. Cassar

George V. Cassar was absent and did not provide a written report. Wayne Roberts expressed a need for Outreach to be involved in obtaining new membership for the Section from the non-member participants of the 2013 Tax Conference.

10. Tax Court Lunches-George V. Cassar

George V. Cassar was absent and did not provide a written report.

11. Annual Meeting-Marla S. Carew

Marla S. Carew was absent and did not provide a written report. Erin-leigh Sexton announced that the annual meeting/dinner will be held at the Novi Chophouse on September 26, 2013.

12. Grant Program-Tammie Tischler

As earlier reported, Tammie Tischler indicated that there will be a tombstone published in the Tax Lawyer honoring the grant recipients. Tammie will provide a write-up for the Section to review.

13. Pro Bono Project / Community – Paul McCord

Paul McCord reported that a training session was held on June 8, 2013. Nicole Appleberry and Robert Mathis provided the training. There were 42 registered attorney

volunteers and 38 attendees. Paul indicated that the State Bar will handle the intake of referrals with the intention of having a structure in place for following years.

Paul also reported that he needs access to the funds request for the portal.

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

Wayne Roberts reported that a replacement for Fred Hoops is in process.

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

Eric Skinner was absent and no written report was provided.

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

Phil Admiraal was absent and no written report was provided.

17. State Bar of Michigan Liaison Report-Richard Siriani

Richard Siriani was absent and no written report was provided.

18. Program Facilitator Report – Erin-leigh Sexton

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

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James Combs was present and reported that a speaking event has held regarding Captive Insurance Companies with 9 attendees, which was co-sponsored with International Law Section. James is considering a mid-summer event regarding the taxation of online currency.

2. Employee Benefits – Deborah Baughman

Deborah Baughman was present and reported that the Department of Labor meeting has been rescheduled for September.

3. Estates and Trusts – Frank Henke

Frank Henke was present and reported that a second speaking event was held in April regarding Trust Decanting. There were between 12 to 15 attendees. Frank is in the process of coordinating a speaking event at the end of the August or the beginning of September regarding Family Business Succession Planning.

4. Practice and Procedure – Nicole Appleberry

Nicole Appleberry was absent and but did provide a written report. The State Bar Pro Bono Initiative Tax Referral Panel has been launched. Michele Halloran and Nicole provided training, which was attended by 40 attorneys.

5. State and Local –Jackie Cook, ex officio

Jackie Cook was absent and no written report was provided. Wayne Roberts indicated that a reception is planned for August 22nd.

6. International Law – Hassan Jaafar

Hassan Jaafar was absent, but did provide a written report. The Business Entities Committee and the International Law Committee co-sponsored an event. A member of the International Tax Committee attended, Michael Domanski of Honigman presented on “Tax and Structuring Aspects of Captive Insurance Arrangements.” The Committee will be working with the Young Lawyers Association to co-sponsor an event about practicing International Law in the State of Michigan at a local law school in the fall.

7. Young Lawyers – Stephanie Teitsma.

Stephanie Teitsma was absent and did not provide a written report.

OLD BUSINESS

Wayne Roberts reported that the bill regarding Offer In Compromise has unanimously passed committee. Wayne testified on behalf of the Section.

Wayne also reported that the Corporate Officer bill passed unanimously in committee. Wayne indicated that the Section should create an ad hoc committee to make clear the Section’s position on the issue and that he would circulate a draft position next week to Council. Lynn Gandhi stressed that the focus should be on advocating policy positions and the need to establish a protocol for such a policy via an ad hoc committee. Upon motion by Wayne Roberts, seconded by Tammie Tischler, the drafting of a policy position statement to support reform on Corporate officer Liability was unanimously approved and adopted.

NEW BUSINESS

A discussion was held regarding the continuation of our relationship with ICLE for the 2014 Tax Conference. Upon motion by Wayne Roberts, seconded by Carolee Kvorciak Cameron, continuing our relationship with ICLE for the 2014 Tax Conference was unanimously approved and adopted.

There being no further business, upon motion duly made, seconded, and unanimously approved.

Respectfully submitted,

Michael M. Antovski
Acting Secretary