

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

June 23, 2014

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on June 23, 2014, at 9:00 am at the offices of Honigman Miller Schwartz and Cohn LLP located at 39400 Woodward Avenue, Suite 101, Bloomfield Hills, Michigan. Lynn Gandhi, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

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| Lynn Gandhi | Marla Carew | William Lentine |
| Alexander Domenicucci | Frank Henke | Paul McCord |
| Wayne Roberts | James Combs | Carolee Kvorciak Cameron |
| Marjorie Gell | | |

COUNCIL MEMBERS ABSENT

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| Michael Antovski | Jackie Cook | Andrew Lane |
| Tammie Tischler | | |
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COMMITTEE CHAIRPERSONS PRESENT

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| Evan Kaploe | Andrew MacLeod | |
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COMMITTEE CHAIRPERSONS ABSENT

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| Hassan Jaafar | Mickey Bartlett | Sean Cook |
| Tamika Mayes | | |

OTHERS PRESENT

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| Jeff Kirkey | | |
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Lynn Gandhi called the meeting to order at 9:00 am.

MINUTES

The Council Meeting Minutes of April 24, 2014, were presented. Upon motion by Carolee Cameron, seconded by Paul McCord, the aforementioned Minutes, as amended, were unanimously approved and adopted.

TREASURER'S REPORT

The budget for the seven months ended April 30, 2014, were presented. Council discussed the budget and decided to review the budget over the summer and adjust the budget to reflect the expense of the tax conference after having received an accounting of the costs from ICLE.

Upon motion by Alexander Domenicucci, seconded by Carolee Cameron, the budget was unanimously approved and adopted subject to and pending an accounting of the costs of the tax conference.

COUNCIL ACTIVITIES

1. Michigan Tax Lawyer –William Lentine

William Lentine indicated that the summer issue of the *Michigan Tax Lawyer* was published last week. Three authors are committed to write an article for the next issue. Bill indicated that he may also include commentary on the new Circular 230 regulations in the next issue.

2. Internet/Michigan Bar Journal Liaison – Andrew Lane

Andrew Lane was absent and did not provide a written report.

Lynn Gandhi mentioned that Court of Claims opinions are on the Tax Section website.

3. Membership Outreach and Tax Court Luncheon Coordinator – Tammie Tischler

Tammie Tischler was absent but provided the following written report:

“The tax court luncheon with Judge Buch was a huge success! We had 30 attendees, 13 of which were students. Judge Buch did a very nice job. He gave a short presentation, and then opened up the floor to questions. The students were very interested in hearing him speak and had many questions. I understand the event cost \$1767.77. The Tax Court portion is \$582.77 and the Outreach portion is \$585.00.”

4. 2015 Tax Conference – James Combs

James Combs indicated that he is thinking about speakers for the 2015 Tax Conference. He also suggested having a dinner for the sponsors after the tax conference to show them Council's gratitude.

5. Federal & State Legislative Update and Public Policy Liaison – Jackie Cook

Jackie Cook was absent and did not provide a written report.

6. Directory and Annual Meeting – Frank Henke

Frank Henke indicated that there have been some updates to the directory. Frank also indicated that the Annual Meeting would take place on September 16th at the Townsend. First Merit Bank is sponsoring the event for \$1,000. The entertainment will be a jazz trio.

7. Continuing Professional Education and ICLE Tax Law Series – Jeff Kirkey and Marla Carew

Marla Carew indicated that she is coordinating with Stephanie Steinberg to narrow down topics for the ICLE Tax Law Series. Marla noted the change in the name of the program to the "Tax Law Series."

Marla also indicated that the main topics are SALT, federal tax, and estate and gift tax. If there is no update on federal tax, Marla mentioned the possibility of having an IRS speaker to discuss their recent initiatives.

8. Grant Program – Marla Carew

Marla Carew reported that the grants are complete except for the administrative task of actually paying the grants.

9. Pro Bono Project/Community Service Initiative Coordinator – Paul V. McCord

Paul McCord reported that there is a pro bono training session on June 28th at 10:00 am at the Lansing campus of Cooley Law School. The training will be broadcasted to other Cooley campuses.

Council also discussed sending flowers to Michele Halloran at MSU Law School, who is currently hospitalized.

10. Committee Activities

a. Business Entities – Andrew MacLeod

Andrew MacLeod indicated that there will be a committee meeting on September 11, 2014, at 4:00 pm at the Detroit office of Dickenson Wright. The speaker will

be Andy Frucci, who will be discussing the tax and other issues facing corporate tax departments.

b. Employee Benefits – Mickey Bartlett

Mickey Bartlett was absent but provided the following written report:

“As an update, there were approximately 55 attendees at the ERISA Talent Show in May. I’ve been working with the DOL on a presentation on medical plan audits & the Affordable Care Act. The DOL will give the presentation at Weber’s Inn on July 29 from noon to 2:00. Lunch will be served during the meeting.”

c. Estates and Trusts – Sean Cook

Sean Cook was absent and did not provide a written report.

d. Practice and Procedure – Evan Kaploe

Evan Kaploe indicated that he would like to have a discussion of the new Circular 230 regulations at the next committee meeting. He also mentioned the possibility of including commentary in the *Michigan Tax Lawyer*.

e. State and Local Taxation – Tamika Mayes

Tamika Mayes was absent and did not provide a written report.

Lynn Gandhi mentioned that the annual mixer with Treasury officials would be held at Dykema’s offices in Lansing.

f. International Taxation – Hassan Jaafar

Hassan Jaafar was absent and did not provide a written report.

g. Young Lawyers

Council is seeking a replacement for Stephanie Teitsma.

LIAISON REPORTS

1. IRS Area Counsel Liaison Report – Eric Skinner and Rob Heitmeyer

Eric Skinner and Rob Heitmeyer were absent and did not provide a written report.

2. Probate and Estate Planning Section Liaison Report – George Gregory

George Gregory was absent and did not provide a written report.

3. State Bar of Michigan Liaison Report – Richard Siriani

Richard Siriani was absent and did not provide a written report.

4. YLS Liaison Report – Phil Admiraal

Phil Admiraal was absent and did not provide a written report.

OLD BUSINESS

1. Revision of Tax Council Manual

Marjorie Gell asked Council members to send revisions of the various position descriptions to her. Marjorie hopes to have the final version of the Manual ready for the fall.

2. Program Facilitator

Council discussed the need for a new program facilitator and who might be good candidates.

NEW BUSINESS

1. ICLE Report and Summary of 2014 Tax Conference – Carolee Cameron

Carolee Cameron reported that the tax conference was well received.

Jeff Kirkey reported that the number of attendees were down a bit from last year. Jeff went through the information and numbers in the written report. Jeff suggested eliminating live webcasts for future conferences.

2. Report of Supreme Court SBM Task Force

Lynn Gandhi focused on the Section advocacy recommendations, how it might be governed on a going-forward basis, and how it could affect the Tax Section. Lynn indicated that mandatory dues cannot be spent on advocacy. However, because Section dues are voluntary, they can be used for advocacy. As a result, the task force is concerned about possible confusion between the State Bar and the various Sections. It has been suggested that each of the various Sections operate through a newly created entity and separately report to the State Bar. Lynn reported that many of the Section leaders took this suggestion as an affront to advocacy. A steering committee of the Section leaders will respond to the task force report.

3. Revised Circular 230

James Combs reported on the new Circular 230 regulations that are effective June 12, 2014. James indicated that the new regulations eliminate the “covered opinion” rules. He also indicated that the regulations no longer require Circular 230 disclaimers in written tax advice (including emails). James noted that he is continuing to study the

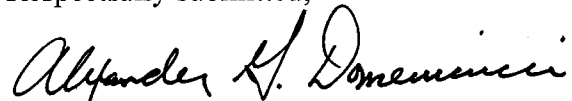
regulations and determine what disclaimers may be appropriate in written tax advice on a going-forward basis. There may be a roundtable discussing the new Circular 230 regulations at the next Practice and Procedure Committee meeting.

4. Tax Notes Sponsorship

Lynn Gandhi reported that the Court of Claims cases are on the Section website and that the Section is seeking sponsorship income from Tax Notes. Lynn indicated that she would contact Judge Talbot's office and confirm that they have no issues with the proposed arrangement.

There being no additional business, a motion was made by Marla Carew, seconded by Alexander Domenicucci, the meeting was adjourned at approximately 11:34 am.

Respectfully submitted,

A handwritten signature in cursive script that reads "Alexander G. Domenicucci".

Alexander G. Domenicucci
Acting Secretary