

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

**September 16, 2014**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on September 16, 2014, at 3:00 pm at the Townsend Hotel located at 100 Townsend Street, Birmingham, Michigan. Lynn Gandhi, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

Lynn Gandhi	Michael Antovski	William Lentine
Alexander Domenicucci	Frank Henke	Paul McCord
Wayne Roberts	James Combs	Tammie Tischler
Marjorie Gell	Marla Carew	Jackie Cook

**COUNCIL MEMBERS ABSENT**

Carolee Kvoriak Cameron	Andrew Lane	

**COMMITTEE CHAIRPERSONS PRESENT**

Mickey Bartlett	Andrew MacLeod	Katie Wilbur
Sean Cook		

**COMMITTEE CHAIRPERSONS ABSENT**

Hassan Jaafar	Evan Kaploe	Tamika Mayes

**OTHERS PRESENT**

Jeff Kirkey	George Gregory	

Lynn Gandhi called the meeting to order at 3:00 pm.

### MINUTES

The Council Meeting Minutes of June 23, 2014, were presented. Upon motion by Marla Carew, seconded by Marjorie Gell, the aforementioned Minutes, as amended, were unanimously approved and adopted.

### TREASURER'S REPORT

The Budget for the eleven months ended August 31, 2014, were presented. Upon motion by Jackie Cook, seconded by Marla Carew, the aforementioned Budget was unanimously approved and adopted.

### COUNCIL ACTIVITIES

1. Michigan Tax Lawyer –William Lentine

Bill Lentine reported that the next issue of the *Michigan Tax Lawyer* will be published shortly. Bill asked Council member to solicit articles for the next issue of the journal. The due date for submissions for the next issue is January 1, 2015.

2. Internet/Michigan Bar Journal Liaison – Andrew Lane

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

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

Tammie Tischler had nothing new to report.

4. 2015 Tax Conference – James Combs

James Combs reported that he sent an email to committee chairs regarding speakers for the tax conference. He indicated that he is trying to secure Tom Crawford, a Washington lobbyist, as a plenary speaker. James also indicated that he and Carolee Cameron had dinner with Jim Gudenau of Comerica Bank to show Council's gratitude for sponsoring the last conference.

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

Jackie Cook discussed the passage of SB 156 and its reversal of the IBM case. Jackie also discussed recent developments regarding the Caswell working group.

6. Directory and Annual Meeting – Frank Henke

Frank Henke reported that he added several new members to the directory.

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

Jeff Kirkey summarized the upcoming Tax Law Series topics and speakers for 2014-2015.

8. Grant Program – Marla Carew

Marla Carew reported that the grants have been paid.

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

Paul McCord reported that the referrals for the pro bono cases are being tracked. Paul also mentioned that the pro bono training session took place at the end of June.

10. Committee Activities

a. Federal Income Tax – Andrew MacLeod

Andrew MacLeod reported that Andy Frucci spoke at the last committee meeting. Andrew indicated that he plans to have three events scheduled for the next fiscal year.

b. Employee Benefits – Mickey Bartlett

Mickey Bartlett reported that the committee had strong attendance at their last meeting. Mickey indicated that the DOL presented at the meeting.

c. Estates and Trusts – Sean Cook

Sean Cook indicated that Jeff Risius of Stout Risius Ross will speak on the issue of personal goodwill at the next committee meeting on November 13, 2014.

d. Practice and Procedure – Evan Kaploe

Evan Kaploe was absent and did not provide a written report.

e. State and Local Taxation – Tamika Mayes

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

f. International Taxation – Hassan Jaafar

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

g. Young Lawyers – Katie Wilbur

Katie Wilbur indicated that she completed Stephanie Teitsma's term and had been appointed to a new term as committee chair. Katie also indicated that her focus is

to have more involvement from students. Katie plans to have a networking event for the committee members.

## **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 provided the following written report:

“The Officers [of the Probate & Estate Planning Council] created a biennial plan of work  
....

Although digital asset legislation was in the final drafting stages it is being rewritten to make it more like the Uniform Fiduciary Access to Digital Assets Act.

Reports were also made about the projects on Certificates of Trust and Power of Attorney.

Raj Malviya will chair a membership committee.

George Gregory is working on an article on the revisions to Circular 230 and 2848 as they affect estate planning attorneys.”

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 reported that the Manual is close to being final. Once the Manual is complete, it will be posted to the Taxation Section website.

2. Program Facilitator

Lynn Gandhi reported that Council is close to securing a new program facilitator.

## NEW BUSINESS

Council discussed the passage of new Michigan legislation that reverses the result in the IBM case. Council also discussed new legislation to be introduced with respect to the streamlining of tax increment financing.

Lynn Gandhi reported to Council that the Officers held a strategic planning meeting in the summer. The Officers discussed modernizing roles and responsibilities for Council members, new methods of fundraising and sponsorships, and better ways to communicate with the membership.

There being no additional business, a motion was made by Wayne Roberts, seconded by Paul McCord, the meeting was adjourned at approximately 4:30 pm.

Respectfully submitted,



Alexander G. Domenicucci  
Acting Secretary