

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

September 27, 2012

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on September 27, 2012, at 3:00 p.m. at the Novi Chophouse, 27000 Sheraton Drive, Novi, Michigan. Warren Widmayer, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Warren Widmayer
Marjorie Gell
Alex Domenicucci
Marla Carew

Wayne D. Roberts
Lynn Gandhi
Carolee Kvorciak Cameron

Gina Torielli
Michael Antovski
George V. Cassar, Jr.

COUNCIL MEMBERS ABSENT

Daniel M. Houlf
Gary Glenn

Gary Remer

Paul McCord

COMMITTEE CHAIRPERSONS PRESENT

Deborah Baughman
Stephanie Teitsma

Nicole Appleberry
Jackie Cook

Andrew Lane
James Combs

COMMITTEE CHAIRPERSONS ABSENT

Frank Henke

OTHERS PRESENT

Mickey Barlett
Erin-leigh Sexton
Courtney Shipp

Tammie Tischler
Hassan Jaafer
Tamika Mayes

Eric Skinner
Fred Hoops

Council Chairperson Warren Widmayer called the meeting to order at 3:25 p.m.

Minutes

The minutes of the June 14, 2012 meeting of the Council were previously distributed. Upon motion by Gina Torielli, seconded by George V. Cassar, Jr., the minutes were unanimously approved and adopted.

Treasurer's Report

Lynn Gandhi provided the Treasurer's Report for the two months ended August 31, 2012. Upon motion by Gina Torielli, seconded by Marla Carew, the Treasurer's Report was unanimously approved.

COUNCIL ACTIVITIES

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

Jeff Kirkey was not present. In his absence, Warren Widmayer noted that the next After Hours session on Michigan Tax Updates will be held on October 4, 2012 (Lynn Gandhi, Wayne Roberts and Jackie Cook will speak). There was discussion concerning the due date of submitting the materials for the January 10, 2013 After Hours Federal Tax Law Update (Marla Carew, Fred Hoops, and Marjorie Gell will present).

2. Directory – Gary Remer

Gary Remer was absent; no report was provided.

3. 2012 Tax Conference – Michael Antovski and 2013 Tax Conference – Alex Domenicucci

Michael Antovski reported on the finances of the 2012 Annual Tax Conference held on May 1, 2012. With sponsorship fees, the revenue generated from this event was approximately \$33,550; costs were approximately \$32,500. Alex Domenicucci reported on details of the 2013 Tax Conference scheduled for May 23, 2013 at St. John's in Plymouth, Michigan. Speakers and topics were discussed. Alex requested that Committee Chairs confirm who their "break-out" speakers will be.

4. Tax Court Luncheon/Outreach – Dan Houlf

Dan Houlf was absent; no report was provided.

5. Grants/Michigan Bar Journal Liaison – Gary Glenn

Gary Glenn was absent; no report was provided.

6. Michigan Tax Lawyer – Marla Carew

Marla reported that she will work with Jackie Cook on her transition to editor of the Michigan Tax Lawyer.

7. Internet/Annual Meeting – George Cassar

George was present, but had nothing to report.

8. Public Policy – Carolee Kvoriak Cameron

Carolee provided an update on Michigan tax law which included a report on the passage of Senate Bill 1037 that provides several corrections to the MBT Act. Also discussed was expected legislation on auditing of sales/use tax and unclaimed property with respect to sampling issues, and the 6th Circuit's ruling in *U.S. Quality Stores, Inc.* affirming the lower court's decision that the severance payments at issue are not subject to FICA tax.

9. Pro Bono – Paul McCord

Paul was absent. However, there was some discussion concerning the progress of the pro bono tax project. Nicole mentioned that a "Pro Bono Tax Panel" is being formed with the other Michigan low-income tax programs. It was decided that it would be appropriate for someone from the Tax Section Council be a representative.

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

Fred Hoops reported that, at the Probate Section's meeting on September 8, 2012, there was a discussion on whether Michigan should develop a plan to certify attorneys practicing probate/estate planning. This would require an exam similar to what the Florida State Bar requires.

11. State Bar of Michigan Liaison Report – Brian Einhorn

Brian was absent; no report was provided.

12. IRS Area Counsel Liaison Report – Eric Skinner

Eric reported on the Tax Court December calendar. Last month, Eric participated in a panel discussion with the Canada Revenue Agency. Eric mentioned that the IRS' "Fast Track" program for small business and self-employed individuals will start in January 2013.

13. Young Lawyers Section Liaison Report – Phil Admiraal

Phil Admiraal was absent; no report was provided.

14. Program Facilitator Report – Erin-leigh Sexton

Erin was present, but had nothing to report.

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

James reported that the Committee is working with the Business Law Section on a joint program that will cover purchase price allocations.

2. Employee Benefits – Deborah Baughman

Deborah reported that last month, the Committee co-hosted a September meeting with the MACPA on fiduciary issues/retirement plans. Her committee is currently working on speakers for the May tax conference.

3. Estates and Trusts – Frank Henke

Frank Henke was absent; no report was provided.

4. Practice and Procedure – Nicole Appleberry

Nicole reported that she continues to work on scheduling a meeting with the Michigan Department of Treasury.

5. State and Local – Jackie Cook

Jackie reported that the SALT cocktail mixer, held last month at Dykema in Lansing, was a big success. Approximately 40 people were in attendance.

6. International Law – Andrew Lane

Andrew reported that he is working with Frank Henke on putting together a joint breakout session at the annual tax conference.

7. Young Tax Lawyers – Stephanie Teitsma

Stephanie discussed Prof. Joe Kimble's "plain language" seminar scheduled for late November in Ann Arbor. Pricing on the seminar, as well as the possibility of opening up the seminar to a wider audience (e.g., Young Lawyers Section of the SBM). It was decided that the seminar will be a joint project with the Outreach Committee, and that students will be able to attend free of charge. There was a motion by George Cassar, seconded by Gina Torielli, to increase the Young Tax Lawyers Committee budget from \$1,000 to \$4,000. The motion was unanimously approved.

OLD BUSINESS

Warren Widmayer reminded everyone of the State Bar of Michigan's Diversity Pledge, and encouraged Tax Council members' law firms to participate in the pledge.

Lynn Gandhi mentioned that the Circuit Court rules were amended to allow for the adoption of business law dockets. Kent County Circuit Court currently participates, and Oakland County Circuit Court is planning to adopt it.

NEW BUSINESS

Tamika Mayes, Program Chair of the Michigan Women's Tax Association, was in attendance and asked for the Council's support in promoting the MWTA's upcoming Annual Conference on October 29, 2012. Upon motion by Gina Torielli, seconded by Wayne Roberts, the Council unanimously agreed to be an official non-monetary sponsor of the MWTA's Annual Conference.

There being no further business, upon motion duly made by Gina Torielli, seconded by Lynn Gandhi, unanimously approved, the meeting was adjourned at 4:50 p.m.

Respectfully submitted,

Marjorie Gell
Secretary