

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

October 16, 2013

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on October 16, 2013, at 3:00 pm 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

Lynn Gandhi	Frank Henke	James Combs
Marjorie Gell	Marla Carew	Jackie Cook
Michael Antovski	Carolee Kvorciak Cameron	Tammie Tischler
Alexander Domenicucci	Paul McCord	Andrew Lane
Wayne Roberts		

COUNCIL MEMBERS ABSENT

William Lentine		

COMMITTEE CHAIRPERSONS PRESENT

Hassan Jaafar	Evan Kaploe	Stephanie Teitsma
Sean Cook	Andrew MacLeod	Mickey Bartlett
Tamika Mayes		

COMMITTEE CHAIRPERSONS ABSENT

OTHERS PRESENT

Jeff Kirkey		
Erin-leigh Sexton		

Council Chairperson, Lynn Gandhi, called the meeting to order at 3:10 pm.

MINUTES

The Council Meeting Minutes of September 26, 2013, were presented. Upon motion by Andrew Lane, seconded by Paul McCord, the aforementioned Minutes, as amended, were unanimously approved and adopted.

TREASURER'S REPORT

The Taxation Section Budget for the Twelve (12) Months Ended September 30, 2013, was presented. It was noted that the Taxation Section actually received \$10,500 of Annual Tax Conference Sponsorship Income rather than the \$8,000 reflected in the Budget.

PROPOSED BUDGET FOR 2013-2014

The Taxation Section Proposed Budget for the twelve months ending September 30, 2014, was presented. Council discussed the following adjustments to the proposed budget: (i) reducing the Annual Tax Conference Sponsorship Revenue from \$15,000 to \$10,000; (ii) increasing the budget for the Practice and Procedure Committee from \$1,000 to \$3,000; (iii) subject to Jeff Kirkey researching the effectiveness of sending paper materials to market the After Hours Tax Series, reducing Marketing Expense for After Hours Tax Series from \$2,700 to zero; and (iv) reducing the Grant Program funding from \$9,000 to \$5,000. The Proposed Budget will be circulated to Council for approval by electronic vote after a final decision has been made regarding marketing expenses for the After Hours Tax Series.

CHAIR'S REPORT

Lynn Gandhi discussed the Taxation Section statistics that were circulated to Council. Lynn emphasized improving our efforts to grow the membership. Lynn discussed how younger attorneys and students are more likely to obtain information online and, therefore, improved content on the website will be important to increase membership. Lynn mentioned that attorneys at accounting firms are permitted to participate in the Taxation Section (although an attorney must be licensed to be a Council member or committee chairperson). Lynn also mentioned that she wanted to raise the profile of other areas such as federal income taxation.

COUNCIL ACTIVITIES

1. *Michigan Tax Lawyer – Jackie Cook and William Lentine (Ass't Editor)*

Jackie Cook reported that responsibility for the Michigan Tax Lawyer is being transitioned to William Lentine. Jackie discussed the timeline for submission of articles. Jackie also mentioned that student notes must be reviewed and approved by sponsoring professors.

2. Internet/Michigan Bar Journal Liaison – Andrew Lane

Andrew Lane indicated that he wants to optimize the content on the website, including ongoing activities of the Taxation Section. Andrew encouraged Council to review the website and provide suggestions on how content on the website could be improved.

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

Tammie Tischler indicated that she wants to bring greater focus on federal income taxation and will discuss this with professors at the law schools. Tammie also indicated that she will be contacting Eric Skinner and Rob Heitmeyer regarding Tax Court luncheons.

4. 2014 Tax Conference – Carolee Kvoriak Cameron

Carolee Cameron reported that she has contacted committee chairs regarding speakers and that October 31, 2013, is the due date for finalizing speakers and topics. With regard to the morning plenary sessions, Carolee reported that: (i) Chris Burgin at Tax Analysts has been invited to speak on federal tax developments, (ii) she is in discussion with Dave Camp's staff for him or one of his staffers to speak on state tax developments, (iii) she is in discussion with John Nixon, and (iv) Gina Torielli will be speaking on the recent DOMA ruling. Carolee also reported that she is following up with potential sponsors for the conference.

Jeff Kirkey indicated that he will circulate a list of sponsors from prior years and an information sheet regarding sponsorships.

5. 2015 Tax Conference – James Combs

James had nothing to report on the 2015 Tax Conference. James indicated that he is interested in having the Taxation Section submit comments on federal tax guidance proposed by the IRS.

6. Federal & State Legislative Update and Public Policy Liaison – William Lentine and Jackie Cook

William Lentine was absent and did not provide a written report. Jackie Cook did not have anything to report.

7. Directory and Annual Meeting – Frank Henke

Frank Henke indicated that he will contact Marla Carew regarding the directory. Frank also indicated that he is considering September 18, 2014, as the date for the annual meeting.

8. Continuing Professional Education and After-Hours Tax Law Series – Jeff Kirkey and Marla Carew

Jeff Kirkey circulated a handout with the program schedule and discussed upcoming topics.

Marla Carew did not have anything to report.

9. Grant Program – Marla Carew

Marla Carew did not have anything to report on the grant program.

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

Paul McCord was present and provided the following written report subsequent to the meeting:

The pro-bono program has received two additional referrals from the accounting aid society on October 3rd for a total 8 referrals. All eight of the referrals have been placed with attorneys for action. Thus far, the program has received 4 referrals from the MSU-LITC and 4 from the Accounting Aid society. As further discussed, I will check with the two LITC Directors (Professors Halloran – MSU and Appleberry – UM) about holding a clinic or training next year (likely in the early summer) as we did last year.

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

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

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

George Gregory was absent but provided the following written report:

The Probate & Estate Planning Section is working on a number of projects. At its latest meeting on October 12, 2013, it actively discussed:

- A. Its efforts to change the appeals process for the Probate Court to the Michigan Court of Appeals. Presently some cases go to the Circuit Court. This has caused problems in the past. (Some matters still will go to the Circuit Court but only when required by statute.)
- B. Changing its By-Laws to include Probate Registrars as associate members even if they are not attorneys.
- C. Adopting a web policy and a listserv policy. The proposed policies were published on the listserv and some take issue with limiting “free speech” in the area of religion and politics or regard all matters as inherently political.
- D. Foreign guardianships (an area where many have solutions and some don’t see a problem).

The Probate & Estate Planning Section has committees actively working on a number of areas including:

- a. Directed trusts.
- b. Domestic asset protection trusts.
- c. Insurance legislation.
- d. Artificial reproduction.
- e. Specialization.
- f. Fiduciary exception to the attorney-client privilege.
- g. Real estate uncapping on transfers to family members.
- h. End of life issues.
- i. Pending legislation.

Right to work and State Bar legislation/litigation concerns the Probate & Estate Planning Section.

There is more information at <http://michbar.org/probate/> including minutes and agenda.

13. State Bar of Michigan Liaison Report – Richard Siriani

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

14. YLS Liaison Report – Phil Admiraal

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

15. Program Facilitator Report – Erin-leigh Sexton

Erin-leigh Sexton indicated that she did not have anything to report.

COMMITTEE ACTIVITIES

1. Business Entities – Andrew MacLeod

Andrew MacLeod reported that the Business Entities Committee sponsored a presentation on Section 304 of the Internal Revenue Code at the Detroit offices of KPMG on October 24, 2013. Andrew indicated that there will be upcoming presentations on (i) purchase price allocations under Section 336(e) of the Internal Revenue Code and (ii) the taxation of virtual currencies.

2. Employee Benefits – Mickey Bartlett

Mickey Bartlett indicated that she is working on scheduling meetings for the Employee Benefits Committee.

3. Estates and Trusts – Sean Cook

Sean Cook indicated that he is working on scheduling meetings for the Estates and Trusts Committee.

4. Practice and Procedure – Evan Kaploe

Evan Kaploe indicated that he is working on scheduling meetings for the Practice and Procedures Committee. Evan also indicated that he wants to send an email blast through the listserv to let practitioners know about the committee.

5. State and Local Taxation– Tamika Mayes

Tamika Mayes reported that the State and Local Taxation Section is hosting a mixer today, October 16, 2013, in Royal Oak at Goldfish Tea called "Tax Topics & Tea". Tamika also reported that a joint program with the Administrative Law Section was in the works and that she contacted the Real Property Section about a joint event.

6. International Taxation – Hassan Jaafar

Hassan Jaafar reported that he is working with Stephanie Teitsma, chairperson of the Young Lawyers Committee, on an event regarding the practice of international tax law. Hassan also reported that Bill Henson at Plante & Moran has been secured as a speaker for the 2014 Tax Conference.

7. Young Lawyers – Stephanie Teitsma

Stephanie Teitsma indicated that she is working with Hassan Jaafar, chairperson of the International Taxation Committee, as described by Hassan in his report.

OLD BUSINESS

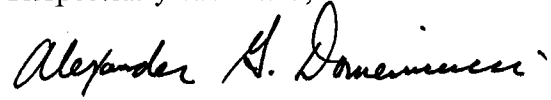
Jackie Cook, Paul McCord, Wayne Roberts, and Stephanie Teitsma were appointed to the Task Force on the Michigan Treasury Proposed Appeals Administration.

NEW BUSINESS

After Alexander Domenicucci, Andrew Lane, Hassan Jaafar, and Wayne Roberts recused themselves from the discussion, the Chair appointed Evan Kaploe, Carolee Cameron, and Michael Antovski to an ad hoc committee regarding the request for an amicus brief by the Michigan Supreme Court in the *Ford Motor* case. The ad hoc committee will review the request in light of Council's amicus policy.

On a motion by Sean Cook, seconded by Marjorie Gell, the meeting was adjourned at approximately 5:16 p.m.

Respectfully submitted,

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

Alexander G. Domenicucci
Acting Secretary