

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

October 25, 2012

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on October 25, 2012 at 9:00 am at the Dykema office location at 39577 Woodward Avenue, Suite 300, Bloomfield Hills, Michigan. Wayne Roberts, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Wayne Roberts	Marjorie Gell	
Warren Widmayer	Tammie Tischler	
Michael Antovski	Jackie Cook	
William Lentine		

COUNCIL MEMBERS ABSENT

Paul V. McCord	Lynn Gandhi	Alexander Domenicucci
Carolee Kvorciak Cameron	Marla Carew	
Andrew C. Lane	George V. Cassar, Jr.	

COMMITTEE CHAIRPERSONS PRESENT

Deborah Baughman	Jackie Cook, ex-officio	
James Combs		

COMMITTEE CHAIRPERSONS ABSENT

Nicole Appleberry	Frank Henke	Stephanie Teitsma
Hassan Jaafar		

OTHERS PRESENT

Eric Skinner	Jeff Kirkey	Tamika Mayes
Erin-leigh Sexton	Richard Siriani	

Council Chairperson, Wayne Roberts, called the meeting to order at approximately 9:00 AM. There was no quorum present and therefore no actions could be approved at the meeting.

MINUTES

The Minutes of the September 27, 2012 meeting of the Council were previously distributed.

TREASURER'S REPORT

Marjorie Gell provided the following information: (1) financials as of 9/30/2012, (2) a proposed 2013 budget, and (3) a recap of the financials for the last 5 years. With respect to the 9/30/2012 financials, it was noted that an expense of \$5,677 was reported in error by the State Bar to the Estate and Trusts Committee and such amount should be charged to the Employee Benefits Committee. Lynn Gandhi will be advised to correct the financials accordingly and redistribute for approval.

COUNCIL ACTIVITIES

1. State Bar Liaison-Richard Siriani

Richard Siriani introduced himself and provided a brief description of his role as State Bar Liaison, informing the Council that any questions related to the State Bar could be directed to him. Mr. Siriani also advised the Council that the Annual State Bar Meeting will be held in Lansing, as opposed to Dearborn.

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

Jeff Kirkey provided an update to the After Hours Tax Law Series. The “Federal Tax Law Update” will be held on January 10, 2013 by webcast only, and “Hot Topics in Estate & Gift Tax” will be held on February 5, 2013, live at The Inns at St. John’s and by webcast.

3. 2013 Tax Conference – Alex Domenicucci and 2014 Tax Conference – Carolee Kvoriak Cameron

Jeff Kirkey provided an update in Alex Domenicucci’s absence. Jeff Kirkey reported that the following speakers have confirmed for the 2013 Tax Conference: Eric Solomon, Arthur R. Rosen, and Jeffrey N. Panel.

Carolee Kvoriak was absent and no written report was provided regarding the 2014 Tax Conference.

4. Directory – Andrew C. Lane

Andrew C. Lane was absent and no written report was provided.

5. Michigan Bar Journal Liaison – Tammie Tischler

Tammie Tischler was present, but no report was provided.

6. Michigan Tax Lawyer – Jackie Cook

The 2012 fall issue is being finalized. Author submissions for the Winter 2013 issue will be due on January 2, 2013. The Spring 2014 issue will mark the 40th Anniversary edition. Committees are encouraged to provide topics of interest and attract articles for this anniversary edition.

7. Internet – Marla S. Carew

Marla S. Carew was absent and no written report was provided.

8. Grant Program – Tammie Tischler

Tammie Tischler was present, but no report was provided. Wayne Roberts indicated that a subcommittee may be formed for this program.

9. Pro Bono – Paul McCord

Paul McCord was absent and no written report was provided. Wayne Roberts discussed the possibility of creating a program to provide pro bono taxpayer representation in Tax Court.

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

Fred Hopps was absent and no written report was provided.

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

Eric Skinner informed the Council that the Tax Court is getting ready for the December calendar and that there has been many inquiries into the IRS Office regarding Circular 230 and FBAR. Eric also expressed the need for a tax clinic.

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

Phil Admiraal was absent, but did provide a written report. The Young Lawyers Committee will be hosting a seminar, “Surefire Ways to Improve Your Legal Writing.” The seminar will be presented by Professor Joe Kimble on November 12, from 8:30 am to 12:00 pm at the University of Michigan’s Union facility. The seminar is open to all Taxation Section members and students. Invitations will also be extended to members of the Business Law Section, the Probate & Estate Section and the Young Lawyers Section.

13. Program Facilitator Report – Erin-leigh Sexton

Erin-leigh Sexton is in the process of updating the website and the Council member bios.

14. Federal & State Legislation – William Lentine

Federal tax provision are expiring and will most likely be addressed after the elections.

William informed counsel of State Senate Bill No. 1296, which was recently passed the State Senate and is going to the House. The Bill amends the statute of limitation for legal malpractice.

William also informed the Council of Proposal 12-5, which will appear on the State ballot. If enacted, the law would require state tax increases be approved by a 2/3 majority in the State legislature

COMMITTEE ACTIVITIES

1. Business Entities – James Combs

Business Entities Committee will be hosting an event with Stout Risius Ross regarding purchase price allocations.

2. Employee Benefits – Deborah Baughman

Deborah Baughman is in the process of contacting national speakers for the 2013 Tax Conference. The Employee Benefits Committee is holding a joint meeting with American Association of Pension Actuaries.

3. Estates and Trusts – Frank Henke

Frank Henke was absent, but did provide a written report. The Estate and Trusts Committee will be holding a speaking event at the Warner Norcross & Judd offices in Clinton Township at the end of January regarding “Asset Protection and Underlying Tax Aspects.” Frank is in the process of lining up the speaker and the date.

Kenneth Konop and Gerard Charette of Miller Canfield will be speaking at the 2013 Annual Tax Conference in the joint breakout session for the Estates and Trusts Committee and the International Tax Committee. The topic will be in the area of estate planning for persons with foreign/international ties. The exact title and subtopics will be forthcoming from Mr. Konop and Mr. Charette.

4. Practice and Procedure – Nicole Appleberry

Nicole Appleberry was absent and no written report was provided.

5. State and Local –Jackie Cook, ex officio

Jackie Cook will be acting on behalf of the State and Local Committee on a temporary basis pending the admission of Tamika Mayes to the State Bar of Michigan. The State and Local Tax Committee is co-sponsoring a Tax Tribunal luncheon, featuring Chair Kimbal R. Smith and Chief Clerk Peter M. Kopke, on December 14, 2012.

6. International Law – Hassan Jaafar

Hassan Jaafar was absent, but did provide a written report. As indicated previously through Frank Henke's report, Kenneth Konop and Gerard Charette of Miller Canfield will be speaking at the 2013 Annual Tax Conference in the joint breakout session for the Estates and Trusts Committee and the International Tax Committee. The topic will be in the area of estate planning for persons with foreign/international ties. The exact title and subtopics will be forthcoming from Mr. Konop and Mr. Charette.

OLD BUSINESS

A brief discussion was held on regarding setting up a formal structure for committees pursuant to the Policies and Procedures Manual such as formalizing roles and responsibilities for each committee.

NEW BUSINESS

Wayne Roberts identified three areas in which the Council could potentially create policy statements: (1) State Offer and Compromise, (2) Prepayment Requirements for Court of Claims, and (3) Officer Liability reform.

A brief discussion was held regarding the issues and facts surrounding the Wheeler case.

There being no further business, upon motion duly made, seconded, and unanimously approved, the meeting was adjourned at approximately 10:47 am.

Respectfully submitted,

Michael M. Antovski
Acting Secretary