

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

December 19, 2013

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on December 19, 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. Wayne Roberts presided in the stead of Lynn Gandhi, Chairperson of the Taxation Section.

COUNCIL MEMBERS PRESENT

Wayne Roberts	Frank Henke	James Combs
Marjorie Gell	Marla Carew	Jackie Cook
Michael Antovski	Carolee Kvorciak Cameron	Tammie Tischler
Alexander Domenicucci		

COUNCIL MEMBERS ABSENT

William Lentine	Paul McCord	Andrew Lane
Lynn Gandhi		

COMMITTEE CHAIRPERSONS PRESENT

Sean Cook	Andrew MacLeod	Tamika Mayes

COMMITTEE CHAIRPERSONS ABSENT

Hassan Jaafar	Evan Kaploe	Stephanie Teitsma
Mickey Bartlett		

OTHERS PRESENT

Jeff Kirkey	George Gregory	

Wayne Roberts called the meeting to order at 3:05 pm.

MINUTES

The Council Meeting Minutes of October 16, 2013, were presented. Upon motion by Wayne Roberts, seconded by Michael Antovski, the aforementioned Minutes, were unanimously approved and adopted.

The Council Meeting Minutes of November 21, 2013, were presented. Upon motion by Sean Cook, seconded by Tammie Tischler, the aforementioned Minutes, as amended, were unanimously approved and adopted.

TREASURER'S REPORT

The Taxation Section Budget for the Two (2) Months Ended November 30, 2013, was presented. Upon motion by Wayne Roberts, seconded by Tammie Tischler, the aforementioned Budget, was unanimously approved and adopted.

COUNCIL ACTIVITIES

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

Jackie Cook requested members of Council to reach out to colleagues at their firms to encourage them to write an article for the *Michigan Tax Lawyer*. Jackie also reported that an update from the Michigan Tax Tribunal will be included in the next issue of the *Michigan Tax Lawyer*.

2. Internet/Michigan Bar Journal Liaison – Andrew Lane

Andrew Lane was absent but provided a written report asking members of Council who have not provided an updated bio for the website to please do so.

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

Tammie Tischler indicated that there will be two Tax Court Luncheons, one in March that will focus on students and another in June that will focus on practitioners.

4. 2014 Tax Conference – Carolee Kvoriak Cameron

Carolee Cameron reported that the agenda for the 2014 Tax Conference has been finalized. Carolee also reported that the following organizations have agreed to be sponsors: (i) Plante Moran (\$1,500), (ii) Stout Risius Ross (\$1,500), (iii) Clark Hill (\$1,500), and Comerica Bank (\$2,500).

Jeff Kirkey indicated that ICLE has prepared the printed flyer for the conference and that registration for the conference has been posted on the ICLE website. Jeff also indicated that the first e-blast will be done during the first week of January and that the first mailer will be done at the end of January.

5. 2015 Tax Conference – James Combs

James Combs reported that the target date for the 2015 Tax Conference is May 21, 2015.

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 is working on updating the directory. Frank also indicated that the annual meeting will take place on September 18, 2014, and that he is considering the Townsend Hotel as the location for the 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 absent but indicated in writing that he had nothing new to report.

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 circulated copies of (i) a memorandum from George F. Bearup, Real Estate Committee Chair, to the Probate and Estate Planning Council, dated December 13, 2013, regarding clarification of MCL 211.27(a)(7)(s) involving the intra-family residential “uncapping” exemption, and (ii) Bulletin 23 dated December 16, 2013, issued by the Michigan Department of Treasury.

George asked for the Tax Section’s support of the Probate and Estate Planning Section’s position set forth in the memorandum regarding a technical correction to the statute to clarify the exemption to “uncapping” for intra-family transfers. An ad hoc committee comprised of Wayne Roberts, Marla Carew, Tammie Tischler, and Sean Cook will

consider the request and provide a recommendation to Council. This matter will be addressed at the next Council meeting.

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 was absent and did not provide a written report.

COMMITTEE ACTIVITIES

1. Business Entities – Andrew MacLeod

Andrew MacLeod reported that Ryan Riehl will be writing an article for the *Michigan Tax Lawyer* on the new Section 336(e) regulations. Andrew also reported that he will be presenting on purchase price allocations at the next committee meeting and that James Combs will be presenting on Section 355 spin-offs at the following meeting.

Andrew again raised the question of changing the name of the committee to a name that more closely fits its purpose. The following two names have been proposed: (i) Federal Income Tax Committee, and (ii) Federal Business Tax Committee. A decision on this question has been tabled for the next Council meeting.

2. Employee Benefits – Mickey Bartlett

Mickey Bartlett was absent but provided the following written report:

Meeting Dates

Target dates for Employee Benefits Committee meetings are:

- March 3
- September 15
- November 3

Please keep in mind that these are only target dates, and they will likely change to accommodate the schedules of speakers. For example, late summer may work best for the DOL.

Speakers

I've contacted representatives from ASPPA and MICHCPA. Both groups are interested in holding joint meetings with us in 2014. We'll work together to line up speakers. In order to get started, I contacted the DOL to learn about the process for requesting a DOL speaker on the topic of Health Care Reform. A

representative from the DOL was very helpful and answered all of my questions. I'll draft the formal request for a speaker when I return from Orlando.

I've also attempted to contact the IRS for a speaker, but haven't received a return call yet. I'll follow-up when I return.

3. Estates and Trusts – Sean Cook

Sean Cook indicated that the first committee meeting will be held on January 22, 2014, on the topic of the application of the net investment tax on estates and trusts. Sean also indicated that he is working on a joint meeting with the personal financial planning committee.

4. Practice and Procedure – Evan Kaploe

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

5. State and Local Taxation– Tamika Mayes

Tamika Mayes indicated that she wants to schedule a breakfast roundtable. Tamika also indicated that Michael Eschelbach has been secured as a speaker for the Tax Conference.

6. International Taxation – Hassan Jaafar

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

7. Young Lawyers – Stephanie Teitsma

Stephanie Teitsma was absent but indicated in writing that she had nothing new to report.

OLD BUSINESS

With respect to the Michigan Treasury Proposed Appeals Administration, Wayne Roberts indicated that he would work on circulating a first draft of the Task Force's recommendations by next week.

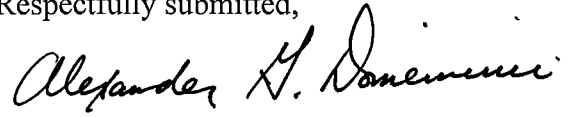
With respect to the Michigan Supreme Court Amicus Request, Evan Kaploe is working through the proposal. Michael Antovski indicated that he would follow up with Evan to determine whether there is any work product to circulate before the next Council meeting.

NEW BUSINESS

There was some uncertainty as to the proposal relating to sponsorships. This item of new business was tabled for the next Council meeting.

On a motion by Michael Antovski, seconded by Alexander Domenicucci, the meeting was adjourned at approximately 4:33 p.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "Alexander G. Domenicucci". The signature is written in black ink and is positioned above the printed name.

Alexander G. Domenicucci
Acting Secretary