

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

**April 20, 2017**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on April 20, 2017, at 9 a.m. at the offices of Seyburn Kahn, P.C. 2000 Town Center, Suite 1500, Southfield, Michigan. Alexander Domenicucci, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

Alexander Domenicucci	Jackie Cook	Mindi Johnson
James Combs	Andrea Crumback	Michael Monaghan
Andrew MacLeod	Josh Wease	Paul McCord
Katie Wilbur	William Lentine	Carolee Kvoriak Smith

**COUNCIL MEMBERS ABSENT**

Michael Antovski	Sean Cook	

**COMMITTEE CHAIRPERSONS PRESENT**

Ryan Peruski	Brian Gallagher	Dan Stanley

**COMMITTEE CHAIRPERSONS ABSENT**

Jon Baloch	Marcy Rosen	Thomas Fabbri
------------	-------------	---------------

**OTHERS PRESENT**

John Swift	George Gregory	

The Chair called the meeting to order at approximately 9:13 a.m. A quorum attended in person and via phone.

**MINUTES OF PRIOR COUNCIL MEETING**

The Chair asked for comments on the previous meeting's Minutes and minor corrections were noted. Upon motion by Carolee Smith seconded by Mindi Johnson, the aforementioned Minutes were unanimously approved and adopted.

## TREASURER'S REPORT

Jackie Cook was present and provided a report. Jackie noted the income and expenses for the first six months of the fiscal year and reminded Committee Chairs that they have unspent funds in their budgets.

## COUNCIL ACTIVITIES

### 1. Strategic Planning – James Combs/Katie Wilbur

James Combs and Katie Wilbur were present and provided a report. The report included discussion of progress on the Section's Strategic Plan and a discussion of the planned "boot camp" program. Ryan Peruski asked about the appointment of Vice Chairs for the Committee. The Chair noted that the Chair will pick the Committee Vice Chairs with assistance of the relevant Committee Chairs. This will be addressed in the June Council meeting.

### 2. Social Media / Communications – Katie Wilbur

Katie Wilbur was present and provided a report. Katie reported that she has been uploading pictures to the Section's social media accounts. The Section's social media presence is also continuing to grow on LinkedIn and Facebook.

### 3. Michigan Tax Lawyer – Andrew MacLeod/Katie Wilbur

Andrew MacLeod was present and provided a report. The next due date for articles is April 30. Dan Stanley will be writing a SALT article. Andrew requested any other articles and asked that Committee Chairs submit their reports so that they can be included in the *MTL* in a timely manner. The next *MTL* will be published in June/July. The subsequent Fall/Winter issue will feature the Practice and Procedure and Young Lawyers Committees.

### 4. Michigan Bar Journal Liaison / Tax Court Lunch – Sean Cook

Sean Cook was not present, but provided a written report on the Tax Court Luncheon. The luncheon was well-attended, including by a number of Section officers. Judge Buch was a good speaker who was well-received by attendees. The Judge answered questions from attendees as part of his presentation.

### 5. Annual Tax Conference – William Lentine (2017); Andrea Crumback (2018)

Bill Lentine was present and provided a report on the 2017 Annual Tax Conference. Bill noted that registrations are a little behind the 2016 conference and requested that Council members make an effort to attract more attendees. Bill noted that this is a CPE year for CPAs and they can obtain credit by attending the Annual Tax Conference. Bill

will send out emails for “save the date” announcements of Section events to be advertised during the conference.

The Chair walked through the conference checklist and assignment of responsibilities for introductions, *etc.* The discussion focused on sponsor attendees, contact with local law schools, and replacing law student plaques with a monetary award and a requirement that the recipient attend the conference. Josh Wease noted considerations for law school students, such as graduation, that may preclude attendance. Andrea Crumback will reevaluate plaques for next year.

Andrea Crumback was present and provided a report on the 2018 Annual Tax Conference. Andrea reported on consideration of a venue change and whether there would be a strolling lunch, which tends to be more expensive. Andrea has received information from Jeff Kirkey on comparisons that she is still evaluating.

6. Federal & State Legislative Update and Public Policy Liaison – Michael Monaghan

Michael Monaghan was present and provided a report. Michael noted that the Trump Administration will be addressing health care reform before tax reform, that the prospects for a border adjustment tax are not clear, and that the IRS cancelled the planned May 10, 2017, hearing on the partnership audit rules.

The Chair noted that the MICPA (Shane Barry) is interested in collaborating with the Tax Section on developments in federal taxes. The MICPA would like the Section to evaluate materials that they have prepared and consider joint initiatives. Mike Monaghan will take the lead on this.

7. Annual Meeting – Paul McCord

Paul McCord was present and provided a report. Paul is still working out the logistics of the meeting based on the State Bar’s mandatory schedule for the Section and whether that is acceptable to the Section. No decision has been made as to whether we participate in the State Bar Annual Meeting. George Gregory noted that the Probate Section has completely divorced their annual meeting from the State Bar.

8. ICLE – John Swift

John Swift was present and provided a report. John reported that the Tax Law Series survey was sent out on Monday and ICLE will do a repeat mailing on April 26. ICLE is asking questions re: in-house counsel. He will circulate the results once he has them so we can figure out the content desired for the Tax Law Series. ICLE is looking for folks to present on the webcasts. John asked whether there was a Section liaison who had worked with ICLE in the past. Carolee noted that the Policy and Procedures manual update has the Vice Chair of the Tax Conference as the ICLE contact and this liaison role

could be expanded to the ICLE Tax Law Series. Council will be considering this added liaison role.

#### 9. Grant Program – Mindi Johnson

Mindi Johnson was present and provided a report on the grant program. Mindi noted that \$5K in grants recommendations would be made today pursuant to a process that began in February, when Mindi solicited applications from nonprofits. After receiving the applications, Mindi met with Andrea Crumback and Mike Monaghan (the Panel) to discuss the grants. Mindi then detailed for Council the programs that submitted applications and the factors that were considered in the evaluation of the grants. Josh Wease dropped off the call (after presenting his report, which is described below) due to a conflict of interest. The following submissions were received:

- MSU Low Income Tax Clinic (Josh Wease), which has a stated mission of serving low income taxpayers and clients with English as a second language (ESL). The MSU Clinic uses student and other clinicians to provide services.
- Regents of U of M (Nicole Appleberry, who, it was noted works for former Chair Warren Widmayer as of counsel). U of M provides federal and Michigan tax controversy assistance to vulnerable populations that couldn't otherwise get representation, including ESL clients.
- The Accounting Aid Society (Detroit). The Society is a long-time, low income tax assistance provider and operates a clinic and a pro bono panel.
- Legal Services of SE Michigan (Genesee County). This was a late application that the Panel nevertheless reviewed. However, they decided not to further evaluate this application because Legal Services does not just provide tax-related assistance.

The Panel reviewed the size of the relevant program, the amount of funding, whether the program assisted with tax preparation or tax controversy, its geographic footprint, and its educational efforts. The Panel concluded that the \$5K grant money should be split equally between the MSU, U of M, and Society programs. Mindi noted that there technically was not \$5K in the Grant budget because of an earlier outlay for a State Bar-related expenditure, but it was decided to reallocate sufficient funds out of the Strategic Planning Budget to round out the grant amount to \$5,000.

Upon motion by Carolee Smith seconded by William Lentine, the aforementioned recommendations were unanimously approved.

10. Pro Bono Project/Community Service Initiative Coordinator – Josh Wease

Josh Wease was present and provided a report. Josh reported that June 27<sup>th</sup> is the date of training at the State Bar and participants can dial in online. In May, there will be an all-day pro bono training session. Josh dropped off after his report and before discussion of the grant program.

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

Eric Skinner and Rob Heitmeyer were not present, but submitted a written report. There will be a regular Tax Court calendar (Judge Gustafson) in September. They also noted that the IRS in Detroit will be moving their offices to Michigan Avenue in 2019.

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

George Gregory was present and submitted a written report. George walked through a variety of topics being considered by Probate and Estate Planning Section. Their next meeting will be this Saturday. George reported on attestation and disinheritance, changes to trust certificates (real estate and non-real estate), a standby guardian proposal, post *Allard* pre-nuptial agreement cases, the amicus brief in *Van Ash* (a jurisdiction case on Medicaid), and who an attorney of a trust attorney represents? George also noted that Probate and Estate Planning Section has had a listserv issue regarding the scope of what can be posted (*e.g.*, job/hiring).

In December 2017, Natalie Choate will present on retirement planning. The Probate and Estate Planning Section will also be offering other presentations on income tax and other issues.

13. State Bar of Michigan Liaison Report – Shenique Moss

Shenique Moss was not present and did not submit a written report.

14. YLS Liaison Report – Shenique Moss

Shenique Moss was not present and did not submit a written report.

15. Program Facilitator Report – TBD

**COMMITTEE ACTIVITIES**

1. Employee Benefits – Brian Gallagher

Brian Gallagher was present and provided a report. Brian noted a number of events to be held later this year, including (i) a joint program with the Business Law Section on retirement/benefit considerations for M&A transactions (including a discussion of

Section 409A and Section 280G, (ii) a joint meeting with the ASPPA Benefits Council of Detroit with a presentation from the Department of Labor, (iii) a joint event with the Young Lawyers Committee, and (iv) a QDRO program. Brian has a potential candidate for Vice Chair of the Employee Benefits Committee.

2. Estates and Trusts – Thomas Fabbri

Thomas Fabbri was not present, but provided a written report. Tom noted that E&T will have a May happy hour – TBD place and time

3. Federal Income Tax – Jon Baloch

Jon Baloch was not present, but provided a written report. Jon will be holding an event with Trevor Wetherington as speaker in June. He will provide an update after that meeting.

4. Practice and Procedure – Marcy Rosen

Marcy Rosen was not present. The Chair noted her event at Detroit Beer Company tonight.

5. State and Local Taxation – Dan Stanley

Dan Stanley was present, and provided a report. Dan reported that the SALT Committee will be holding a September 13 event. He also noted that the Committee was asked to comment on a Tax Tribunal reform bill. An ad hoc committee led by Jackie Cook, with assistance from Andrea Crumback, Paul McCord and Dan, will be evaluating this.

6. Young Tax Lawyers – Ryan Peruski

Ryan Peruski was present and provided a report. Ryan hosted the Committee's signature event on March 23, with participation by, among others, Treasurer Jackie Cook. The event was successful and Ryan has received great feedback. Ryan is working on another event with the Michigan Women's Tax Association at the Lansing Brewing Company on Wednesday June 13, 2017.

**NEW BUSINESS.**

- HB 4412. See above for a discussion.

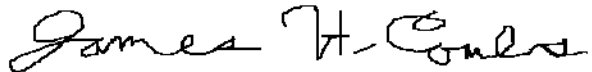
**OLD BUSINESS**

- Committee Pages on SBM Connect. The Chair noted that a Power Point or other presentation is expected. Andrew MacLeod has emailed the SBM's Sandy Barger to get an update on this.
- Update of Policies and Procedures Manual. Carolee Smith reported that a meeting was held last week to revise the manual, Annual Tax Conference,

Michigan Bar Journal and grant programs. Carolee and other Council members met at the end of January and then again in early April. The next step will be to circulate revisions based on these meetings and the get Council's comments. Carolee indicated that she will circulate revised drafts and she also requested comments be sent to her.

There being no additional business, a motion to adjourn was made by James H. Combs, seconded by William Lentine. The meeting was adjourned at approximately 11:02 a.m.

Respectfully submitted,

A handwritten signature in cursive script that reads "James H. Combs".

James H. Combs  
Secretary