

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

February 16, 2018

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on February 16, 2018, at 9 a.m. at the offices of Honigman Miller Schwartz and Cohn LLP, 660 Woodward Ave, Suite 2290, Detroit, Michigan. Carolee Kvoriak Smith, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Carolee Kvoriak Smith	James Combs	Mindi Johnson
Jackie Cook	Andrew MacLeod	Andrea Crumback
Thomas Fabbri	Brian Gallagher	Michael Monaghan
Ryan Peruski	William Lentine	Joshua Wease
Sean Cook		

COUNCIL MEMBERS ABSENT

Alexander Domenicucci		
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COMMITTEE CHAIRPERSONS PRESENT

Eric Gregory	Rebecca Pugliesi	Daniel Stanley
Nick Monterosso		

COMMITTEE CHAIRPERSONS ABSENT

Jon Baloch		
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OTHERS PRESENT

Max Mathies	Mary Owiesny	Sherique Moss
Mary Hennessey	John Arendshorst	Josh Lowenthal
Jeff Kirkey		

Carolee Kvoriak Smith called the meeting to order at 9:04 a.m.

MINUTES OF PRIOR COUNCIL MEETING

Carolee Kvoriak Smith presented the Council Meeting Minutes of January 18, 2018. Mr. Combs motioned to approve and Mr. MacLeod seconded. The minutes were unanimously approved.

TREASURER'S REPORT

Mr. Combs presented an update on budget for the 2017-2018 fiscal year attached as Attachment A. Mr. Combs noted that the short period had a small loss.

COUNCIL ACTIVITIES

Ms. Smith requested brief summaries to ensure enough time for discussion of the strategic plan.

1. Strategic Planning – Ryan Peruski

October 25 is a date for the Mr. Peruski was present and provided a report. Mr. Peruski's report is noted below.

2. Public Communications – Brian Gallagher

Mr. Gallagher briefly mentioned the acceptable use policy which may be tabled for March meeting. Pictures have been helpful and the resulting posts have reached over 200 people. Mr. Gallagher encouraged more pictures from events to encourage more postings to the section pages. He is working on getting administrative rights to the Section's LinkedIn website from Katie Roskam.

3. Michigan Tax Lawyer – Mindi Johnson

Mr. MacLeod indicated that the most recent tax lawyer is in the mail.

Ms. Johnson was present and reported that the next issue of the *MTL* is currently being printed and should be received shortly if not already. The subsequent edition expected to be published in April. Messrs. Gregory and Monterosso have worked with her on the upcoming issue. Drafts are expected at the beginning of March.

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

Ms. Smith noted that the tax court luncheon including 5 attendees from Council and 20 other attendees. Judge Laiden (sp?) is a special trial judge and she had a lot of encouraging statements regarding pro bono representations. Jon Baloch should be recognised for his hard work in organizing the event.

Townsend on September 13, 2018 at 3:00 for the Annual Dinner.

5. Annual Tax Conference

2018 – Andrea Crumback/Jeff Kirkey:

Ms. Crumback reminded everyone to sign up for the conference. Discussed comp registrations for law school employees and government employees.

Ms. Smith led a discussion on the registration of government employees and law school professionals. The cost of the lunch, breaks, etc, Mr. Kirkey suggested not charging less than \$50 for registrants using a coupon to “unlock” a discount code. Ms. Crumbach inquired about timing and discussion of planning meetings off-line will follow with conclusions, suggestions and recommendations and will bring those back to council.

As of this moment, there are 8 registrations, compared to 3 last year.

2019 – Michael Monaghan:

A proposal was made for a subcommittee on the Tax Conference plus adding a February 2018 Council meeting. Mike Monaghan discussed a group meeting to improve the annual tax conference. Discussions included cutting the program in half with a “national speaker” at lunch to begin, followed by tailored content by section to last 4 hours in subsections.

Discussion followed with Mr. Gallagher and Mr. Monaghan regarding the concept of half-day versus full-day. present and reported that Inn at St. John is not locked down for 2019 and Council tabled discussion of the 2019 Annual tax Conference.

Mr. Kirkey indicated that the need appears for all 7 committees to need a room but Mr. Monaghan indicated some committees may combine for 4-5 rooms.

Location was discussed and Mr. Monaghan indicated that the attendees historically are dispersed among 4 counties fairly evenly so the location is good.

Mr. Kirkey indicated that the current pricing is a “real bargain” and therefore if the program is reduced to a half-day the pricing should not be reduced.

6. Federal & State Legislative Update and Public Policy Liaison – Andrew MacLeod

Mr. MacLeod was present. Mr. MacLeod discussed federal tax reform. The BBA of 2018 extended miscellaneous provisions under the Code through 2017. The IRS continues to work on guidance. Michigan developments were discussed by Ms. Smith regarding the personal exemption and SB 5420 which may change IRS conformity. Current law allows choosing between adopting the current code and the Code as in effect in 2012.

Mr. MacLeod discussed with Ms. Cunningham regarding 3 education events over the next 5 months. The events likely will include: International tax, business oriented event and Individual, Estates and Trusts, EB. The events would be likely held at a firm office. Mr. MacLeod is looking for volunteers.

7. Annual Meeting – Sean Cook

The Annual Meeting was discussed above in connection with the Tax Court Luncheon.

8. ICLE – Jeff Kirkey

Mr. Mathies was present and reported on the Tax Law Series.

9. Grant Program – Tom Fabbri

Mr. Fabbri was present and did not provide a report.

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

Mr. Wease discussed the program June 26 for the webinar on dealing with controversy matters for volunteers. The program is being finalized shortly. A link will be delivered to volunteers to connect via web.

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

Messrs. Skinner and Heitmeyer were not present and did not provide a report.

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

Mr. Gregory was not present and did not provide a report.

13. State Bar of Michigan Liaison Report – Shenique Moss

Ms. Moss was present, but did not have anything to report.

14. Program Facilitator Report – Mary Owlesny

Ms. Owlesny was present, but did not have anything to report.

COMMITTEE ACTIVITIES

1. Federal Income Tax – Jon Baloch

Mr. Baloch was not present and did not provide a report.

2. Employee Benefits – Eric Gregory

Mr. Gregory was present and reported that the Employee Benefits committee will hold an event next week on welfare plans and updates. There will also be a committee event, a cocktail hour, to be held in Grand Rapids on April 26, 2017. Mr. Gregory is collaborating with Mr. Monterosso on a joint event but a date is not determined yet.

3. Estates and Trusts – Nick Monterosso

Mr. Monterosso was not present and did not provide a report.

4. State and Local Taxation – Daniel Stanley

Mr. Stanley was present and reported that he September 5, 2018 as a collaborative event with networking opportunities. The Court of Claims, with Jackie Cook's significant assistance, received opinions for publication on the Tax Section's website.

Additionally, Mr. Stanley has been discussing SB 540 protects transfers of properties held in trust.

5. Young Tax Lawyers – Rebecca Pugliesi

Ms. Pugliesi reported that the YTL held an M&A tax panel event comprised of Mr. Combs, Kurt Piwko and Mike Monaghan. Ms. Pugliesi is working on an event at the Detroit Beer Company with Mary Hennessey as a meet and greet for chairs and vice-chairs this Spring.

OLD BUSINESS

Old business discussed, in part as identified above, included the following items:

- **Strategic Plan Review – Ryan Peruski** Mr. Peruski noted that there are action items in the Strategic Plan to be discussed. The missions of organic growth, communication and participation in events. Ryan indicated communications can improve participation dramatically.

Mr. Peruski requested bi-weekly communications and promoting events for each of the council events to encourage attendance and participation. Requested a \$75 e-blast to encourage greater outreach and participation in committees and attend events.

Mr. Peruski encouraged the Employee Benefit events such as the EB talent show event.

Mr. Peruski encouraged teaming with other sections such as the Young Lawyer Section or the International Law Section to provide cross-selling opportunities among professionals.

Mr. Peruski requested the opportunity to report on the plan quarterly which will encourage and foster greater adherence to the plan driving the achievement of articulated goals.

- **Acceptable Use Policy:** Tabled from the last meeting, Mr. Gallagher updated the Council on the acceptable use of the discussion function. The Estate and Probate Section policy was used as a model. The policy, after discussion and review by Council, was approved upon motion by Ms. Smith and seconded by Mr. Cook.

NEW BUSINESS

- **Conference attendance**

Ms. Cook spoke about two conferences. Past Chairs were consulted for their reviews of the conferences and the National conference for State Bar Tax Sections was encouraged


The SALT conference was not as heavily recommended.

Judge Lasher is retiring. Ms. Gell, prior chair of the Tax Section, has inquired about donating to a scholarship fund at University of Detroit. Mr. Cook moved to make a donation of \$200 in honor, seconded by Ms. Crumback. The vote was unanimously approved. Mr. Peruski recommended an interview and/or write-up for the MTL which will be pursued by Council.

Ms. Smith discussed the renewal of the URL "michigantax.org". The pricing for the URL and forwarding service is as follows: 1 year @ \$55.98; 2 years @ \$109.96; 3 years @ \$161.94; and 5 years @ \$259.90. Council was enthusiastic about renewal and consented to the 5 year plan.

There being no additional business, a motion to adjourn was made by Mr. Cook, seconded by Ms. Cook. The meeting was adjourned at approximately 10:53 a.m.

Respectfully submitted,


William Lentine
Secretary