

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

July 11, 2019

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on July 11, 2019, at 9 a.m. at Honigman's office in Detroit, Michigan. Ms. Jackie Cook, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

James Combs	Jackie Cook	
Andrea Crumback	Ryan Peruski	
Brian Gallagher	Eric Gregory	
Michael Monaghan	Andrew MacLeod	
Joshua Wease	Mindi Johnson	

COUNCIL MEMBERS ABSENT

Tom Fabbri	Sean Cook	
William Lentine	Carolee Smith	

COMMITTEE CHAIRPERSONS PRESENT

Daniel Stanley	Erick Hosner	Nick Papisifakis
Rebecca Pugliesi	John Arendshorst	

COMMITTEE CHAIRPERSONS ABSENT

Joshua Lowenthal (Vice Chair)	Kathleen Cieslik (Vice Chair)	

OTHERS PRESENT

Neal Nusholtz	Rob Heitmeyer	Jeff Kirkey
Max Matthies		

Jackie Cook called the meeting to order at 9:04 a.m. A quorum was determined to be present.

Ms. Cook referred to the proposed Minutes of Regular Meeting dated April 11, 2019 and after review and discussion thereof, it was proposed (after noting that quorum is present), that the minutes, as revised to reflect the correction of minor typographical errors, be approved with Mr. Brian Gallagher making the motion and Mr. James Combs seconding the motion, the minutes were then approved and adopted.

TREASURER'S REPORT

Mr. Lentine was not present and no report was provided.

COUNCIL ACTIVITIES

1. Strategic Planning – Ryan Peruski

Mr. Peruski reported that he has prepared a revised draft of the 2019 strategic plan and circulated to the officers of the Tax Council for their review and he anticipates submitting the updated strategic plan to Tax Council for approval at an upcoming meeting.

2. Public Communications – Tom Fabbri

Mr. Fabbri was not present and no report was provided.

3. Michigan Tax Lawyer – Mindi Johnson

Ms. Johnson reported that she is working on the next edition of the Michigan Tax Lawyer that the next edition is anticipated to come out next month.

4. Annual Tax Dinner / Tax Court Lunch – Eric Gregory

Mr. Gregory noted that the Tax Court Luncheon is scheduled for September 23rd at the DoubleTree downtown, and Judge Patrick Urda will attend and invitations for the event are anticipated to go out soon.

Mr. Gregory also provided an update regarding the September 18, 2019 annual meeting and that it is to be held at the Townsend Hotel in Birmingham.

5. Annual Tax Conference – Mike Monaghan and Brian Gallagher

Mr. Monaghan reported on the results of the 2019 Annual Tax Conference and that he thought it went well and the numbers for the conference showed a slight improvement both in attendance and revenue. Mr. Monaghan noted that evaluations from the conference are included in the written materials for today's Tax Council meeting. Ms. Cook noted that she thought the conference went well. A brief discussion was held regarding the conference in general and regarding improving the evaluation forms and sponsorships.

Ms. Cook thanked Mr. Monaghan and Mr. Gallagher for planning the 2019 Tax Conference.

Ms. Cook discussed the proposed contract with ICLE regarding the 2020 Tax Conference, and it was decided to table the discussion of the ICLE contract until the end of the meeting.

Mr. Gallagher reported that he had nothing new to report on the 2020 Tax Conference, other than conference is tentatively scheduled for May 21, 2020 and the deadline for speakers and topics is November 19, 2019.

6. Federal & State Legislative Update and Public Policy Liaison – Sean Cook

Mr. Cook was unable to attend but provided a report that he is working on the next “Tax Highlights” edition.

7. ICLE – Max Matthies

Mr. Matthies reported that he is working on topics for the Tax Law Series for next year and reported on the status of the proposed topics. A general discussion was held among attendees regarding the proposed topics and speakers for the Tax Law Series.

8. Grant Program – Andrea Crumback

Ms. Crumback reported that she is working on the check requests for the grant recipients and that the grant checks will be issued soon.

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

Mr. Wease reported that the annual training for the pro-bono tax preparer program was held on June 19th, and that an event was also held in Lansing with the IRS on May 6th regarding the IRS tax help program.

10. Student Outreach – Ryan Peruski and Joshua Wease

Mr. Wease reported that he is working on planning a student outreach event at Wayne State’s Law School in the Fall, and anticipates using a format for the program similar to the program held at MSU.

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

Mr. Heitmeyer reported the IRS help program is being conducted on an ongoing basis at various locations throughout Michigan, including upcoming programs in Ypsilanti, Grand Rapids and Detroit. Mr. Heitmeyer also provided a brief update on the IRS Counsel Office in Detroit, and mentioned that the Detroit office has lost a number of people in the past year but has also hired some new staff to replace some of the lost personnel. Ms. Cook

thanked Mr. Heitmeyer for his report and offered to have the Tax Section assist in publicizing the IRS help program.

12. Probate and Estate Planning Section Liaison Report – Neal Nusholtz

Mr. Nusholtz was present and reported on a memorandum regarding proposed revisions to Michigan law with respect to the “Delaware Tax Trap” and the use of powers of appointment for estate planning purposes and also referenced a written report he provided dated June 1, 2019 that outlined the topics of a recent meeting of the Probate and Estate Planning Section and he briefly reviewed the items mentioned on the report.

13. State Bar of Michigan Liaison Report – Thomas Howlett

Mr. Howlett was not present and no report was provided.

14. Program Facilitator Report – Mary Owiesny

Ms. Owiesny was not present, but provided a report noting she had nothing new to report.

COMMITTEE ACTIVITIES

1. Employee Benefits – John Arendshorst

Mr. Arendshorst noted that Matt Zischki from Dykema was willing to act as the Vice Chair for the committee and is willing to become more involved in committee affairs and to succeed Mr. Arendshorst when he resigns as chair in September.

2. Estates and Trusts – Nick Papsifakis

Mr. Papsifakis reported on the recent event held on June 5th at the Michigan Humane Society focused on charitable tax issues for estate planners, and that he is working on an event for the September / October timeframe.

3. Federal Income Tax – Erick Hosner

Mr. Hosner reported that the planned June 6th event was cancelled, but they are working on an August event.

4. State and Local Taxation – Daniel Stanley

Mr. Stanley is planning a mixer event for Wednesday - September 4th, and also reviewed recent appointments to the Michigan Tax Tribunal.

5. Young Tax Lawyers – Rebecca Pugliesi

Ms. Pugliesi reported on the April 25th event for the Young Tax Lawyers at the Detroit Beer Company and that it was well attended and approximately 30 people attended. Ms. Pugliesi also reported that she is planning another event in conjunction with the Fundamentals of Taxation Program.

OLD BUSINESS

Fundamentals Program 2019: Ms. Pugliesi discussed planning for the Fundamentals of Taxation Program for 2019, and is working on a location for the program and a general discussion was held regarding the proposed budget for the program, venue costs and the proposed dates for the program.

Law Student Writing Challenge: Mr. Combs reported that the award recipient for the writing challenge has received the award and that he is working on next year's writing challenge.

Tomra – Amicus Opportunity:

Ms. Cook referenced the resolution approving the submission of the Tomra Amicus brief and that the brief is due on August 7, 2019, and that she is drafting the brief, but will receive the assistance of Erick Hosner, Bill Lentine and Wayne Roberts in connection with the preparation of the brief.

NEW BUSINESS

Content for Tax in the Great Lakes State – Summer 2019 (August):

Ms. Cook encouraged everyone to provide content for the next e-newsletter and that it will be going out in early August.

ICLE Contract

A brief discussion was held regarding the ICLE contract for the 2020 Tax Conference and Ms. Cook noted that the fee and terms of the contract are the same as last year. Mr. Gallagher reported that he is supportive of entering into the new contract. A brief discussion was held regarding the contract and it was decided to table the approval of the contract until the next meeting of the Tax Council.

There being no other business Ms. Jackie Cook requested a motion to adjourn the meeting with such motion being made by Ryan Peruski and seconded by Eric Gregory, and such motion was approved.

The meeting was adjourned at approximately 11:15 a.m.

Respectfully submitted,



Andrew MacLeod
Secretary

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