

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

**June 23, 2015**

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on June 23, 2015, at 9:00 a.m. at the offices of Bodman LLP in its offices at Ford Field, 1901 St. Antoine, Sixth Floor, Detroit, MI. Marjorie Gell, Chairperson of the Taxation Section, presided.

**COUNCIL MEMBERS PRESENT**

|                 |                  |                          |
|-----------------|------------------|--------------------------|
| Marjorie Gell   | Alex Domenicucci | Michael Antovski         |
| Marla Carew     | James Combs      | Jackie Cook              |
| Lynn Gandhi     | Paul McCord      | Joe Pia (via phone)      |
| Gina Staudacher | Tammie Tischler  | Bill Lentine (via phone) |

**COUNCIL MEMBERS ABSENT**

|                       |  |  |
|-----------------------|--|--|
| Carolee Kvoriak Smith |  |  |
|                       |  |  |
|                       |  |  |

**COMMITTEE CHAIRPERSONS PRESENT**

|                             |                              |                 |
|-----------------------------|------------------------------|-----------------|
| Andrea Crumback (via phone) | Katherine Wilbur (via phone) | Brian Gallagher |
|                             |                              |                 |

**COMMITTEE CHAIRPERSONS ABSENT**

|                 |                       |                |
|-----------------|-----------------------|----------------|
| Mickey Bartlett | Sean Cook (via phone) | Andrew MacLeod |
| Jack Panitch    |                       |                |

**OTHERS PRESENT**

|                 |                     |                |
|-----------------|---------------------|----------------|
| Brian Figot     | Peter<br>Cunningham | Emily Granger  |
| Melissa Rebane  | Josh Wease          | George Gregory |
| Richard Siriani |                     |                |

Section Chair, Marjorie Gell, called the meeting to order at 9:10 a.m. There was a properly brought and seconded motion to waive Roberts Rules of Order that carried without opposition; There was also an introduction of Josh Wease.

**MINUTES**

The Council Meeting Minutes of March 12, 2015 were circulated for review and after discussion were unanimously approved and adopted, as amended, pursuant to a properly made and seconded Motion.

**TREASURER’S REPORT**

Alex Domenicucci indicated that the current budget numbers reflect the receipt of additional dues and Lexis royalties plus another \$300.00, and that we are only about \$1,000 short of our budgeted income goals for the fiscal year.

The Treasurer continued by noting that revenue increased and neared targets, but were \$1,000 short of projections. There were expenses to reimburse the Committees, which have been below budget. There were also additional expenses for the *Michigan Tax* Lawyer and for the Mackinac Leaders Conference. These expenses were approximately \$2,500 - \$3,000. There were also *pro bono* grants of \$5,000 and payment of swag from last year (about \$600). The foregoing items are not reflected in the current report. The Treasurer noted that he has not yet seen the figures from the recent Tax Conference, a matter upon which Jeff Kirkey will report at the September meeting.

The Treasurer’s Report was accepted.

**CALENDAR ITEMS**

The Chair noted that the Meet the Players event with the MICPA was being retooled and has been postponed to October 22, 2015, but still will be held at the Cascade Hills Country Club in Grand Rapids.

Other dates duly noted were:

September 24, 2015: Council Meeting, Annual Meeting and Past Chair’s Dinner at the Townsend Hotel in Birmingham.

August 13, 2015: SALT Mixer at Dykema Gossett’s office in Lansing.

June 30, 2015: Estate Tax Mixer.

### **COUNCIL ACTIVITIES**

1. Bar Leadership Forum – The Chair (Marjorie Gell), the Vice Chair (Michael Antovski) and the Commissioner Liaison (Richard Siriani) reported that they had each attended the State Bar of Michigan’s Bar Liaison Forum at Mackinac Island on June 12-13, 2015.
2. New Business. - The Chair (Marjorie Gell) reported that she had been asked to be on a Tax Tribunal Committee by the Detroit Regional Chamber, but had a conflict. An *ad hoc* committee was appointed relating to this, consisting of Jackie Cook, Andrea Crumback, and Wayne Roberts.
3. Strategic Planning – Jackie Cook reported that the ongoing task is in fine tuning, looking to implement a plan by September. She invited ideas and shared some of the ideas presented, including more mixers with industry, more community networking and more mixers with other committees. She is also seeking input and more involvement by past chairs.
4. Social Media/Communications. Marla Carew did not submit a report.
5. Michigan Tax Lawyer – Bill Lentine reported that the Spring issue of the *Michigan Tax Lawyer* will be ready for the Summer; and that it would be good to have backup articles ready (such articles on Form 1099 and on Supreme Court decisions are being prepared). There will be an article on the significant cases of the Court of Appeals from the last 50 years to be written by Paul McCord. . The Fall issue will have an article by Brian Gallagher on Employee Benefits and, in the area of Estates and Trusts, articles on tax patents/cancellation of indebtedness.

### **PRESENTATION FROM PETER CUNNINGHAM**

Peter Cunningham, the State Bar Director of Governmental Relations, gave a presentation on the Taxation’s obligations under Supreme Court Administrative Order (AO) 2004-1 and Article VIII of the Bylaws of the State Bar of Michigan, including the history behind, the meaning of, and proper implementation of the Order and Article by SBM Sections, in light of events related to the Taxation Section’s position on SB 100. Mr. Cunningham answered several questions regarding the implications of a section taking policy positions.

10:48 a.m. adjourned for a short break and reconvened at 10:58 a.m.

### **COUNCIL ACTIVITIES (continued)**

6. Tax Conference: James Combs and Tammie Tischler

James Combs gave a preliminary report on the recent Tax Conference, and will give a more detailed report with Jeff Kirkey at our next meeting in September

Tammie Tischler reported that she will be contacting the Inn at St. John's regarding the date for next year's conference, in light of currently scheduled date immediately before Memorial Day weekend.

7. Federal & State Legislation: Josh Wease

Josh was elected to Council today, and had no report.

The Chair (Marjorie Gell) gave a brief report on court of claims legislation.

8. Annual Dinner: Joe Pia was not present to give a report, but Marjorie Gell noted that all is set for the Annual Meeting and Past Chairs Dinner to be held on September 24, at the Townsend Hotel.

9. ICLE: Jeff Kirkey was not present to give a report.

10. Pro Bono Activities: Paul McCord noted that there is training session to be held this week. It will be a 90- minute webinar.

## LIAISON REPORTS

1. IRS Area Counsel Liaison Report – Eric Skinner and Rob Heitmeyer

Neither of the liaisons was present, and no report was submitted.

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

George submitted a written report.

3. State Bar of Michigan Liaison Report – Richard Siriani

Richard had no report.

4. Program Facilitator's Report – Brian Figot

Brian had no report.

## COMMITTEE ACTIVITIES

### **A. FEDERAL INCOME TAX – ANDREW MACLEOD**

Andrew reported that the May 7, 2015 event on transfer pricing was well-received.

**B. ESTATES AND TRUSTS – SEAN COOK**

Sean reminded everyone of an upcoming presentation on beneficiaries of foreign trusts and a mixer on June 30, 2015 at Warner, Norcross & Judd in Southfield.

**C. EMPLOYEE BENEFITS – BRIAN GALLAGHER**

Brian discussed an upcoming event he is planning for his Committee.

**D. PRACTICE AND PROCEDURE – JACK PANITCH**

Jack was not present, and had no written report.

**E. STATE AND LOCAL TAXATION – ANDREA CRUMBACK**

Andrea was not present, but asked Marjorie Gell to remind everyone to attend the SALT Mixer in Lansing on August 13, 2015.

**F. YOUNG TAX LAWYERS – KATIE WILBUR**

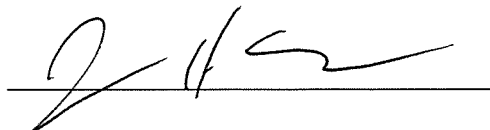
Katie asked that all Facebook posts be forwarded to her. She is scheduling a next round of events for August/September.

The Chair reminded everyone to prepare a one-page checklist to pass on to their replacements.

Next meeting: Sept 24, 2015, 3 p.m., with Annual Meeting and Past Chair's dinner to follow.

There being no additional business, a motion to adjourn was made by Alex Domenicucci, seconded by Lynn Gandhi. The meeting was adjourned at approximately 11:20 a.m.

Respectfully submitted,



Kvoriak Smith,

James Combs  
Substituting for Carolee

Secretary