

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

March 22, 2016

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 22, 2016, at 3 p.m. at Bodman PLC, Ford Field, 1901 St. Antoine Street, 6th Floor, Detroit, Michigan. Michael Antovski, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Michael Antovski	Alex Domenicucci	Carolee Kvoriak Smith
Jackie Cook	Marjorie Gell	James Combs
Andrew MacLeod	Tammie Tischler	Paul McCord
William Lentine		

COUNCIL MEMBERS ABSENT

Joshua Wease	Katie Wilbur	Joe Pia
Sean Cook		

COMMITTEE CHAIRPERSONS PRESENT

Michael Monaghan	Brian Gallagher	Thomas E.F. Fabbri
Andrea Crumback	Ryan Peruski	

COMMITTEE CHAIRPERSONS ABSENT

Jack Panitch		
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OTHERS PRESENT

Brian Figot		
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The Chair called the meeting to order at 3:09 p.m.

MINUTES OF PRIOR COUNCIL MEETING

Jackie Cook presented the Council Meeting Minutes of February 18, 2016. Upon motion by Andrew MacLeod, seconded by Tammie Tischler, the aforementioned Minutes were unanimously approved and adopted.

TREASURER'S REPORT

Carolee Smith presented the proposed budget for the five months ending February 29, 2016, reporting that actual revenue and expenses are so far on track with the budget. [Attachment A] There is one expense that needs to be reversed. The Section was charged twice for bags and water bottles purchased for the tax conference. The adjustment of \$652 will be reflected in the next report issued.

Michael Antovski encouraged the committees to continue spending their budgeted amounts on committee programming.

CHAIR'S REPORT

Michael Antovski reported that he and Carolee Smith participated in a conference call on March 15, 2016, with the State Bar of Michigan and other section chairs and treasurers to discuss changes to the section reimbursement policy, and to section credit card and related credit card transaction fee processing. The changes were discussed more fully under new business, below.

Michael also reported that the Young Lawyers Section is hosting its annual summit on June 3-4 at the Crowne Plaza in Novi. The YLS has been asking sections to consider purchasing vendor tables to promote their sections to young lawyers. Ryan Peruski also discussed this opportunity with the chair of the YLS and agreed it would be a benefit to the Tax Section to have a table. Marjorie Gell stated that the Section has been involved in the past as she and Wayne Roberts presented at the summit a few years ago. Michael suggested having good group of section representatives at the table and encouraged those attending to take down contact information for young lawyers interested in getting involved in the Tax Section.

COUNCIL ACTIVITIES

1. Strategic Planning – James Combs

James Combs reported that on February 23, he attended a student fair at U of D Mercy Law School, along with Andrew MacLeod and Michael Antovski. They spoke to a few law students interested in the Tax Section. For future events, James suggested reaching out to tax professors ahead of time in order to encourage students interested in tax law to attend.

James is currently working on the agenda for a tax boot camp and will be reviewing it with Michael Antovski soon. The boot camp will provide an introduction to tax for new attorneys as well as a refresher on tax law for seasoned practitioners. November 2016 is being considered as a target date for rolling out the boot camp, and it may be offered in conjunction with the business law boot camp.

James also spoke to Doug Toering of the Business Law Section about the possibility of committees from the Tax Section and Business Law Section co-hosting other joint meetings, and James plans on discussing the idea further with Mike Monaghan.

James circulated to the ad hoc committee proposed revisions to the strategic plan drafted by Jackie Cook and, after discussing the revisions with Michael and Jackie, intends to circulate the draft plan to Council for consideration and discussion with the goal of Council adopting a plan by the September meeting.

James plans on continuing to look for ways to reach out to tax attorneys at accounting firms to encourage their involvement in the Section.

2. Social Media / Communications – Katie Wilbur

Katie Wilbur was absent but provided a written report:

Due to an unfortunate family emergency, I will not be able to attend the council meeting or Ryan's event tonight. This is extremely bad timing as I had been planning to drive to Detroit for the meeting in order to make it in person to the rest of the Tax Council meetings for the year. I am so sorry!

That being said, I wanted to give my update on the Michigan Tax Lawyer. Although there were a few issues with article deadlines, the winter edition was sent to the publishers without too many problems. A good learning experience for me. The next, summer edition of the Michigan Tax Lawyer is scheduled for publication in May. As such, authors are encouraged to submit their articles to me by the end of this month to give adequate time for review and publication.

The committees that are on deck for summer edition articles are:

- (1) Practice and Procedure,
- (2) Young Lawyers, and
- (3) SALT.

In addition, updated committee reports and the chairman's report will be due May 1st. These will be published in the MTL's summer edition.

Finally, please continue to provide me or Brian Figot with information and updates for the section's facebook page. I haven't gotten a lot of material to post lately, but page traffic remains strong.

3. Michigan Tax Lawyer – Katie Wilbur

Katie Wilbur was absent but provided a written report (see above).

4. Michigan Bar Journal Liaison / Tax Court Lunch – Joe Pia

Joe Pia was absent and did not submit a report.

5. Annual Tax Conference

2016 – Tammie Tischler:

Tammie Tischler reported that the annual conference planning is moving along. There will be a dinner the night before for presenters at the Sive Restaurant at the Inn at St. Johns. There was a discussion about whether all presenters should be invited or just those from out of town. Michael suggested keeping the count to around 10. It was decided that out of town presenters and Council officers would be invited. Tammie asked about how presenters register for the conference, and it was noted that Jeff takes care of the presenters' registrations and accommodations.

The lunch plan was discussed. In prior years, student awardees were called to the podium when their name is read off to accept their award. It was decided that because of issues with soft attendance by student awardees, this year their names would just be read without them coming forward, and they will receive their awards and take pictures after lunch.

Retaining the same photographer as last year was discussed. He will be there taking pictures shortly before lunch until the cocktail hour.

Tammie reported that Jeff has received 21 registrations so far. By this time last year, there were 25. Jeff has finished his round of calls with presenters to prepare for the conference.

Sponsorships were discussed.

Michael commented that there is no information about the conference on SBMConnect and asked Brian to look into this.

2017 – William Lentine:

William Lentine reported that he has nothing to report at this time but will be reporting on the progress of planning the 2017 conference soon at upcoming meetings.

6. Federal & State Legislative Update and Public Policy Liaison – James Combs

James Combs reported on recent Federal tax law legislative activity, including a technical correction bill, discussions about extending energy credits, an extender bill, and discussions of the Ways and Means Committee of the possibility of a fundamental overhaul of international tax.

James also reported that Greg Gursky is the Department of Treasury's new Deputy Treasurer of Tax Policy. James indicated that taxpayers are dealing with new personal property tax filings this year with the implementation of the eligible manufacturing personal property exemption. He also reported that Treasury is implementing procedures to combat identity theft and will be sending out questionnaires to taxpayers to verify their identity.

7. Annual Meeting – Sean Cook

Sean Cook was absent but provided a written report:

I have been asked to be a part of a client meeting this afternoon conflicting with our meeting. We have contacted Tre Monti but need final confirmation. I will have a proposal to send to the officers soon for the annual dinner. Thanks and sorry I am unable to attend.

8. ICLE – Jeff Kirkey / Stephanie Stenberg

Jeff Kirkey and Stephanie Stenberg were absent but asked Michael to report to Council that they are looking for ideas for possible topics and speakers for the next webinar series. There was some discussion about making sure information about the webinars is linked to the SBM Connect page and social media pages. There was some discussion about whether members could be sent messages through SBM Connect. Brian noted that there are 1,270 Section members, so being able to send emails to all members about Section activities and programs would be a valuable tool.

9. Grant Program – Paul McCord

Paul McCord reported that grant applications are being distributed, and University of Michigan already submitted an application. There was some discussion about getting commitments to attend the May meeting from applicants prior to the meeting and that only the names of the recipients with representatives in attendance would be read off during lunch.

10. Pro Bono Project/Community Service Initiative Coordinator – Paul McCord

Paul McCord reported that a pro bono training day is scheduled in June. He indicated that he would provide more details about the training as they become available.

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

Eric Skinner and Rob Heitmeyer were absent and did not submit a report.

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

George Gregory was absent and did not submit a report.

13. State Bar of Michigan Liaison Report – Richard Siriani

Richard Siriani was absent and did not submit a report.

14. YLS Liaison Report – Ryan Peruski

Ryan Peruski reported that he spoke to the Chair of the Young Lawyers Section to discuss the YLS's annual summit and the possibility of Ryan attending YLS meetings as the liaison between the Tax Section and the YLS. The YLS Chair indicated that Ryan's attendance at YLS meetings was not necessary but that it would be nice to have the Section represented at the YLS's annual summit. Ryan is planning on attending. He indicated he is also working on a database of young/new attorneys.

15. Program Facilitator Report – Brian Figot

Brian Figot reported that he will be following up on the SBM Connect issues reported at the meeting. He indicated he will be sending out more list serve messages to direct members to the Section's Connect page. He reminded everyone to send him events so that he can update the Section's calendar and to also send them to Katie to post on Facebook.

COMMITTEE ACTIVITIES

1. Federal Income Tax – Michael P. Monaghan

Michael Monaghan reported that his committee is hosting a meeting on April 12, 2016, at Dickinson's Detroit offices. Andrew MacLeod is presenting on the streamlined partnership rules. Carolee Smith suggested that he also reach out to Eric Skinner about presenting.

Michael reported that the due date for submitting comments on the new partnership rules is April 15 and asked whether Council should consider submitting proposed comments. Alex Domenicucci commented that perhaps Council could provide model language for partnership agreements as well.

2. Employee Benefits – Brian Gallagher

Brian Gallagher reported that on April 20, the Department of Labor is hosting a conference in Lansing on the Voluntary Fiduciary Correction Program and encouraged Council members to attend.

Brian reported that he and Ryan Peruski are discussing the possibility of hosting a joint event on an employee benefits topic.

Brian also reported that he discussed the possibility of a joint event with the Michigan Women's Tax Association with Mindy Johnson, and Carolee volunteered to reach out to Mindy to discuss further.

3. Estates and Trusts – Thomas Fabbri

Tom Fabbri reported that his committee is co-hosting an event tonight with the Young Tax Lawyers Committee at the Detroit Beer Company at 5:30 p.m. with a panel of presenters lined up to discuss "Building Success as a Tax Practitioner."

Tom is looking into co-hosting an event with Plante Moran's Estates and Trusts group on the rooftop of the DAC.

Tom reported on the IRS's proposed regulations that impact beneficiaries and the basis they are utilizing. It was discussed how Tom can keep his committee members informed of updates related to the regulations.

4. Practice and Procedure – Jack Panitch

Jack Panitch was absent and did not submit a report. See Andrea Crumback's report.

5. State and Local Taxation – Andrea Crumback

Andrea Crumback reported that the Detroit Chamber is still working on gathering support for SB 537, the intent of which is to reform the Tax Tribunal. Andrea reported that the ad hoc committee is still reviewing SB 537 but is not to the point of making a recommendation to Council yet. Carolee suggested that Andrea reach out to her Committee members for feedback on SB 537. Andrea reported that the ad hoc committee plans on having a recommendation for Council by the next meeting.

6. Young Tax Lawyers – Ryan Peruski

Ryan Peruski reported that his committee is co-hosting an event tonight (discussed above under the Estates and Trusts Committee report). He reported that the President of MSU's law school contacted him about having a mixer with students the end of April before finals in May. Ryan spoke last year to a group of 2L and 3L MSU law students about being a tax attorney from the perspective of a new associate. Ryan asked whether he could incorporate a gift card give away into his program. Carolee indicated there are rules around raffle giveaways but that generally there are no issues if it is an infrequent activity.

OLD BUSINESS

Andrew MacLeod reported on his research related to committee pages on SBM Connect. He indicated there has been a disconnect between committee chairs and their members since SBM Connect was rolled out. Through discussions with Sandy Barger of SBM, Andrew has learned that each committee can set up its own community landing page with discussion threads, updates, and lists of committee members. From this platform, group emails can be sent out. One issue identified was how to keep committee member lists current, and Council discussed the possibility of the State Bar connecting the up-to-date bar directory with our committee lists and automatically updating committee lists on the community landing page. Andrew indicated each committee chair would be the administrator of their page. There was some discussion about the possibility of publishing committee pages before May so that they can be promoted at the conference.

NEW BUSINESS

New Policies for Section Expense Reimbursement and Credit Card Processing. Carolee reported on the new policies the SBM is implementing related to credit card payments, with the goal of preventing credit card fraud. Copies of the SBM's handouts summarizing the following changes were distributed [Attachment B]:

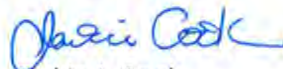
- Section vendor payments of \$5,000 or more must be paid directly through the SBM finance department, rather than processed as an expense reimbursement.

- The SBM will no longer accept paper, mailed, or faxed credit card payments for section event registrations or other section purchases. Attendees can pay online with a credit card or by mailing a check or money order. If attendees register "at the door," they may only pay by check or by going online and paying with a credit card.
- The SBM will begin collecting a fee from sections for the cost of credit card transactions.

Carolee reported that when an event is being planned, a form will need to be submitted setting up an online registration page for the event through which payment can be made by credit card. The SBM will then handle registration for the event.

There being no additional business, a motion to adjourn was made by Tammie Tischler, seconded by Carolee Smith. The meeting was adjourned at approximately 5:17 p.m.

Respectfully submitted,



Jackie J. Cook
Secretary

Attachment A

**TAXATION SECTION BUDGET
PROPOSED FOR THE FIVE MONTHS ENDING FEBRUARY 29, 2016
STATE BAR OF MICHIGAN, TAXATION SECTION**

	Actual as of 2/29/2016	Annual Budget 2015-2016	Difference Budget/Actual
REVENUE:			
DUES	36,478.00	\$37,000.00	\$ (522.00)
LEXIS NEXIS	358.06	1,500.00	\$ (1,141.94)
SUBSCRIPTION TO MICHIGAN TAX LAWYER	30.00	-	\$ 30.00
MISCELLANEOUS AND JOINT COMMITTEE MEETINGS	-	300.00	\$ (300.00)
SEMINAR REVENUE	150.00		
TOTAL REVENUE	\$ 37,016.06	\$ 38,800.00	\$ (1,933.94)
EXPENSES			
COMMITTEE MEETINGS			
Federal Income Tax	\$ 136.55	\$ 2,000.00	\$ (1,863.45)
Employee Benefits	\$ 679.42	2,000.00	\$ (1,320.58)
Estates and Trusts	\$ -	\$ 2,000.00	\$ (2,000.00)
Practice and Procedure	\$ 1,142.89	\$ 2,750.00	\$ (1,607.11)
Young Tax Lawyers	\$ -	\$ 2,000.00	\$ (2,000.00)
State and Local	\$ 750.00	\$ 2,750.00	\$ (2,000.00)
International			
MICHIGAN TAX LAWYER	\$ 2,478.27	12,000.00	\$ (9,521.73)
	\$ -		\$ -
SBM MACKINAC LEADERSHIP CONFERENCE	\$ -	2,500.00	\$ (2,500.00)
PROFESSIONAL COORDINATOR			
Compensation	\$ 1,647.33	5,000.00	\$ (3,352.67)
Telephone			\$ -
Postage and Copying	\$ -		\$ -
Mileage and Other Expense Reimbursements	\$ 112.13	120.00	\$ (7.87)
Total professional coordinator expense	\$ 1,759.46	5,120.00	(3,360.54)
TAX LAW SERIES MARKETING EXPENSE	\$ -		\$ -
ANNUAL TAX CONFERENCE			
Registrant revenue	\$ -	(14,500.00)	\$ 14,500.00
Sponsorship revenue	\$ -	(7,500.00)	\$ 7,500.00
Conference expenses	\$ -	34,300.00	\$ (34,300.00)
Net conference expense	-	12,300.00	(12,300.00)
TAX COUNCIL MEETINGS (including Annual Past Presidents' Dinner)	\$ 1,197.39	6,000.00	\$ (4,802.61)
TAX COURT LUNCHEONS			
Expenses	\$ -	2,000.00	\$ (2,000.00)
Sponsorships	\$ -	(500.00)	\$ 500.00
Net expense	\$ -	1,500.00	(1,500.00)
TAX SECTION DIRECTORY		-	-
PRO BONO AND OUTREACH (including grant program)	\$ -	5,000.00	\$ (5,000.00)
STRATEGIC PLANNING / MEMBERSHIP OUTREACH ACTIVITIES	\$ -	3,000.00	\$ (3,000.00)
COUNCIL ACTIVITIES (including amicus expenses)		1,000.00	\$ (1,000.00)
SEMINARS -- JOINT REVENUE SHARING		-	-
LISTSERV & E-NEWSLETTER	\$ 200.00	600.00	\$ (400.00)
RESERVE/CONTINGENCY	\$ 268.55	500.00	\$ (231.45)
TOTAL EXPENSES:	\$ 8,612.53	\$ 63,020.00	\$ (54,407.47)
NET:	\$ 28,403.53	\$ (24,220.00)	\$ 52,473.53

Cash on Hand 9/30/2015

\$ 83,040.34

General Revenue

\$ 111,443.87

L. Wright Hart Fund

\$ 2,562.04

Cash on Hand 1/31/2016

\$ 114,005.91

Attachment B

Dear Section Chairs and Treasurers,

To improve security over credit card transactions, and improve internal control and efficiency in our accounting operations, the State Bar of Michigan Board of Commissioners approved the following changes to the section expense reimbursement policy, and to section credit card and related credit card transaction fee processing:

1) Section expense reimbursement for payments to vendors for \$5,000 or more

Effective immediately, all section vendor payments of \$5,000 or more must be paid directly through the SBM finance department, rather than processed as an expense reimbursement.

Rationale: The Expense Reimbursement Form is a form provided to section members to obtain individual reimbursement for expenses they have incurred for business and travel expenses such as meals, mileage, parking, lodging, and other business expenses. The reimbursement form was never intended to reimburse section members for large dollar value vendor purchases which are more appropriately paid directly by the State Bar. Therefore, any payments issued to vendors for \$5,000 or greater are not reimbursable to an individual on the Expense Reimbursement Form. Instead, sections should submit the invoice or check request to the State Bar for processing, and vendor payments of \$5,000 or greater will be issued by the State Bar of Michigan by check or ACH payment directly to the vendor.

This change improves tax exempt processing and reporting, and improves internal control over payment and disbursement processing. Since sections fall under the State Bar of Michigan's tax exempt status, vendors do not have to honor the section's exempt status when an individual section member pays the vendor directly and then seeks reimbursement by the SBM. Furthermore, the SBM requests W-9 forms from all vendors where direct payment is issued. W-9 forms are not obtained when section members pay the vendor directly and then seek reimbursement. Finally, this change will no longer require the section member who makes a large payment to wait for reimbursement.

2) Credit card processing and transaction fees

Effective April 1, 2016 (or as soon thereafter as practicable), the State Bar of Michigan will no longer accept paper, mailed or faxed credit card payments for section event registrations or other section purchases. Credit card payments for section event registrations and purchases will only be accepted through our secure E-Commerce site. Section members may also register for events or place orders by mail using the appropriate form, and pay by check or money order. This change will improve internal control over credit card transactions, provide even better security over credit card information, and reduce the amount of manual labor involved in processing credit card transactions.

In addition, effective with the change above, sections will begin to be billed a nominal fee for the cost of credit card transactions by their members for dues and non-dues purchases. Currently, the State Bar of Michigan underwrites the costs of credit card transactions on behalf of the sections for all their dues and non-dues transactions. To help offset the rising cost of credit card transaction fees and more fairly allocate the costs attributable to sections, the State Bar of Michigan will begin charging sections a 2% transaction fee for the actual revenue received for all section dues and non-dues credit card transactions. An estimate of each section's annual credit card transaction costs are

To: SBM Section Chairs, Treasurers and Administrators,
Subject: Clarification on New Policies for Section Expense Reimbursement
and Credit Card Processing
Date: March 16, 2016
From: Jim Horsch, State Bar of Michigan

For those who were able to attend the conference call yesterday to discuss implementation of the recent policy changes affecting section expense reimbursements and credit card payment processing (see attached), thank you for your attendance and input. For everyone's benefit, a summary of the policy change clarifications discussed on the call is noted below:

Section payments to vendors for \$5,000 or more that can no longer be submitted on an expense reimbursement - For large payments to section vendors, the SBM Finance staff is committed to assisting you quickly if you have an expedited need to send a check, ACH (electronic check) or wire transfer to a vendor to reserve your event meeting space. Please contact Alpa Patel (517.346.6362) or Becky Weaver (517.346.6321) and they will assist you if you have a quick turnaround situation.

Transition plan for only accepting credit cards for section events on-line through our e-commerce site (member area) - If you have already submitted the event registration form for your upcoming section event to the SBM staff, we can still process the credit card payments manually if submitted via fax or on paper. However, if you have not yet submitted an event registration form for your upcoming event occurring after April 1, the only options for your participants to pay are: 1) work with SBM staff to set up your event on the SBM e-commerce site (member area) and your participants can pay with a credit card online, or 2) your participants can pay by check by providing the check to you or to the State Bar Finance department. Credit card payment by paper or by fax will no longer be an option. For questions on payment options for specific section events, please contact Tina Bellinger at 517.346.6320.

Ways to accept payment for section event registration "at-the-door" - If your section has not yet submitted an event registration form for your upcoming section event occurring after April 1, you will no longer be able to accept paper registrations with credit card information at the door. The only payment options for "at-the-door" registration is 1) by check, and 2) by registering online through the SBM e-commerce site (member area) using a credit card using a laptop or tablet on site. The second option will require your section event coordinator to allow opening up your event on the online e-commerce system to allow last minute online registrations. Please work with Tina Bellinger (517.346.6320) if you want to open up registration online on the day of the event for walk-ins.

How we will charge your section the cost of credit card fees - The cost of section dues payments and section event payments made by credit card will be charged to your section in September 2016 for the period from April 1 through September 30, 2016. Therefore, the amount charged in FY 2016 will be much less than the estimates for your section in my memo since it will be for a partial year. In September 2017, we will charge you the cost of credit card fees for the full fiscal

year from October 1, 2016 through September 30, 2017. The variable cost of section credit card fees charged back to the sections is a small cost of the total services provided to the sections at no cost. Please refer to the list of services provided to sections for free and for a fee at the link on the section SBM web page at: <http://www.michbar.org/sections/coreservices>

Thank you again for your help in implementing these changes, and if you have any additional questions or want to chat about these changes, please contact me at the number below:

Sincerely,

Jim

James C. Horsch, CAE, CFM, CAE
Director of Finance & Administration
State Bar of Michigan
306 Townsend Street
Lansing, Michigan 48933
Phone: (517) 346-6324
E-mail: jhorsch@mail.michbar.org

Amounts are estimated based on FY 2014 data

Section CC 2 % fee (FY 2014)	Seminars	Dues/Affl Dues	Total
Administrative Law Section	\$ 60.40	\$ 78.12	\$ 138.52
Agricultural Law Section	\$ 6.20	\$ 22.00	\$ 28.20
Alternative Dispute Resolution Section	\$ 71.60	\$ 184.00	\$ 255.60
American Indian Law Section		\$ 25.76	\$ 25.76
Animal Law Section		\$ 39.90	\$ 39.90
Antitrust, Franchising & Trade Regulation Section		\$ 40.90	\$ 40.90
Appellate Practice Section	\$ 13.40	\$ 106.50	\$ 119.90
Arts, Communications, Entertainment & Sports Section		\$ 47.60	\$ 47.60
Aviation Law Section		\$ 22.00	\$ 22.00
Business Law Section	\$ 435.20	\$ 694.40	\$ 1,129.60
Childrens Law Section	\$ 20.70	\$ 118.40	\$ 139.10
Information Technology	\$ 73.50	\$ 100.10	\$ 173.60
Consumer Law Section		\$ 66.60	\$ 66.60
Criminal Law Section	\$ 59.70	\$ 335.00	\$ 394.70
Elder Law & Advocacy Section	\$ 605.20	\$ 260.75	\$ 865.95
Environmental Law Section		\$ 103.20	\$ 103.20
Family Law Section	\$ 2,516.37	\$ 761.40	\$ 3,277.77
Health Care Law Section	\$ 62.80	\$ 253.20	\$ 316.00
Insurance & Indemnity		\$ 93.50	\$ 93.50
Intellectual Property Law		\$ 284.62	\$ 284.62
International Law Section		\$ 129.50	\$ 129.50
Labor & Employment Law Section	\$ 223.30	\$ 422.08	\$ 645.38
Latin American Bar Activities Section		\$ 5.48	\$ 5.48
Law Practice Management Section		\$ 80.90	\$ 80.90
Paralegal/Legal Assistants Section	\$ 15.60	\$ 30.50	\$ 46.10
Litigation Section		\$ 213.30	\$ 213.30
Master Lawyers Section	\$ 38.00	\$ 5.50	\$ 43.50
Military & Veterans' Affairs		\$ 35.00	\$ 35.00
Negligence Law Section	\$ 60.00	\$ 302.70	\$ 362.70
Prisons & Corrections Section		\$ 23.40	\$ 23.40
Probate & Estate Planning		\$ 775.60	\$ 775.60
Public Corporation Law Section	\$ 75.00	\$ 65.20	\$ 140.20
Real Property Law Section	\$ 1,047.00	\$ 645.30	\$ 1,692.30
Solo and Small Firm	\$ 92.80	\$ 189.20	\$ 282.00
Social Security Lawyers Section	\$ 157.60	\$ 131.60	\$ 289.20
Taxation Section		\$ 258.28	\$ 258.28
Workers Compensation Law Section	\$ 52.10	\$ 103.80	\$ 155.90
Young Lawyers Section	\$ 100.70		\$ 100.70
Totals	\$ 5,787.17	\$ 7,055.29	\$ 12,842.46