

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

March 16, 2017

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 16, 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	Sean Cook	Mindi Johnson
James Combs	Andrea Crumback	Michael Monaghan
Andrew MacLeod	Josh Wease	Paul McCord
Katie Wilbur		

COUNCIL MEMBERS ABSENT

Michael Antovski	Carolee Kvoriak Smith	Jackie Cook
William Lentine		

COMMITTEE CHAIRPERSONS PRESENT

Ryan Peruski	Brian Gallagher	Thomas Fabbri
Jon Baloch		

COMMITTEE CHAIRPERSONS ABSENT

Dan Stanley	Marcy Rosen	
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OTHERS PRESENT

Jeff Kirkey	Shenique Moss	George Gregory
John Swift		

The Chair called the meeting to order at approximately 9:08 a.m. A quorum attended in person and via phone.

CHAIR'S REPORT/ MINUTES OF PRIOR COUNCIL MEETING

The Chair asked for comments on the previous meeting's Minutes and minor corrections were noted. Upon motion by Michael Monaghan, seconded by Andrew MacLeod, the aforementioned Minutes were unanimously approved and adopted.

TREASURER'S REPORT

Jackie Cook was not present, but had previously provided the Chair budget information, which was included in the packet of information circulated to Council. The Chair encouraged Committee chairpersons to use their allotted budgets for Committee events.

COUNCIL ACTIVITIES

1. Strategic Planning – James Combs/Katie Wilbur

James Combs and Katie Wilbur were present and provided a report. James requested that Council members submit comments on their progress under the strategic plan. Katie Wilbur provided helpful suggestions for reporting strategic planning progress.

2. Social Media / Communications – Katie Wilbur

Katie Wilbur was present and provided a report. Katie noted that any members submitting pictures for posting on the Tax Section's social media need to obtain necessary permissions. She also noted that photos on the websites were getting "likes". Jon Baloch proposed expanding use of the Tax Section's Facebook page. Katie noted that individual committee members interested in participating via Facebook will need to contact her because privacy settings make it difficult for her to independently locate members of the Tax Section.

3. Michigan Tax Lawyer – Andrew MacLeod/Katie Wilbur

Andrew MacLeod was present and provided a report. The new issue of the *MTL* was mailed this week. Andrew is already preparing the next issue, for which a federal income tax article has been submitted. Andrew is still looking for the SALT article by the April 30 due date. The next issue will be published in June, so Committee chairpersons should consider the timing of their planned events and advertise in the *MTL*.

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

Sean Cook was present and provided a report. March 30, 2017 is the date of the Tax Court luncheon. There will be some student participation from MSU and U of M law schools.

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

Bill Lentine was not present and did not provide a report on the 2017 Annual Tax Conference. Jeff Kirkey was present and provided an update. Attendees can register for the Annual Tax Conference at the ICLE website. There are presently 20 registered attendees, which is the same as last year. Council discussed plans for a strolling lunch, including its costs. Jeff also noted that the grant awards and law student writing awards

will be presented in a power point presentation that will be shown on screens situated in the conference area. Jeff indicated that the screens will also be used to thank sponsors. Jeff noted that everything else is on track and that speaker materials are due in April. The Chair noted that he had prepared a checklist for the Annual Tax Conference to identify steps that need to be taken both in preparation and at the Annual Tax Conference, with assignments of relevant responsibilities. An important component of the conference will be the introduction of speakers by Committee chairpersons and/or other Council members.

Andrea Crumback was present and provided a report on the 2018 Annual Tax Conference. Andrea and Jeff have been evaluating possible alternative venues for the conference, considering both location and pricing. Andrea noted that, so far, the Inn at St. John's has had the most competitive pricing.

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

Michael Monaghan was present and provided a report. Mike summarized two recent major developments: (i) proposed repeal of the Affordable Care Act, which would eliminate certain taxes and penalties; and (ii) the prospects for tax reform if the ACA is repealed and replaced, using the budgetary process.

7. Annual Meeting – Paul McCord

Paul McCord was present and provided a report. The Tax Section had been planning to hold the Annual Meeting from 4pm-6pm at Cobo Center, but the SBM has an independent schedule prepared for the Sections that would require an earlier Annual Meeting. A discussion ensued on how the SBM's changes would affect the timing and location of the Annual Meeting.

8. ICLE – John Swift

John Swift was present and provided a report. ICLE has posted tax webcasts online, where they will stay for three years. John provided a report on the number of "clicks" for accessing these videos. John will solicit new ideas in April for topics to be covered in future webcasts and for future presenters. ICLE is always looking for new presenters. ICLE plans on continuing to use its standard format of a moderator and two speakers.

9. Grant Program – Mindi Johnson

Mindi Johnson was present and provided a report on the grant program. Mindi noted that potential grant awardees have been sent letters requesting submission of their application by March 31, 2017. In the beginning of April, there will be a grant subcommittee meeting with Mike Monaghan and Andrea Crumback and then Mindi will present the results to Council.

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

Josh Wease was present and provided a report. Josh, Christina Thompson and Nicole Appleberry will be holding a training session, which is presently scheduled for June 27, 2017, from Noon until early afternoon. Participants can log in to take the pro bono training. Topics will include identity theft and tax collection by private companies. Josh noted that they have a good stock of younger attorneys volunteering and proposed that the SBM and Tax Council assist in pairing up these new attorneys with more experienced tax attorneys. They have 40-50 volunteers right now and Josh seeks to determine how many senior attorneys would be willing to volunteer.

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

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

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

George Gregory was present and submitted a written report. George summarized his report, including developments concerning the following: (i) a probate case going to the MI Ct of Appeals; (ii) Domestic Asset Protection Trusts (a topic that Probate Section has been considering) and coordination with debtor-creditor law; (iii) the repeal of dower and the addition of right to appoint a Funeral Representative; (iv) issues relating to the uncapping of real estate values and the personal residence exemption; (v) tenancies by the entirety and its impact on creditors; and (vi) other probate related items, such as disinheritance, reproductive technology, real estate trust certificates, Estates and Protected Individuals Act, and the upcoming Probate Institute.

13. State Bar of Michigan Liaison Report – Shenique Moss

Shenique Moss was present and submitted a written report. Shenique reported that the next SBM Commissioner meeting is in April. She also provided some updates relating to the Young Lawyers Section.

14. YLS Liaison Report – Ryan Peruski

Ryan Peruski was present, and noted that Shenique will be providing this report going forward. Shenique mentioned that the 10th Annual Summit will take place this year as well as a litigation boot camp. Nominations are currently being accepted for outstanding Young Lawyer awards.

15. Program Facilitator Report – Jano Barney

Jano Barney was not present and did not submit a written report.

COMMITTEE ACTIVITIES

1. Employee Benefits – Brian Gallagher

Brian Gallagher was present and provided a written report. The Employee Benefits Committee will be hosting a mixer in Detroit tonight at the Detroit Beer Company. Brian is also working on events for later in the year, including a possible Fall 2017 event with the business section. The Employee Benefits and Young Lawyers Committee may also do a joint event.

2. Estates and Trusts – Thomas Fabbri

Thomas Fabbri was present and provided a report. Tom noted that the Estates and Trusts Committee will be co-sponsoring, with the Young Lawyers Committee, a March 23, 2017 event at the Detroit Beer Company. The event will have presentations by practicing attorneys and accounting firm tax professionals. Tom has confirmed 15 attendees from the Estates and Trust committee. Tom also noted that the latest *MTL* has an estates and trust article. Tom also noted that he will review the Strategic Plan to get his committee members more involved and he plans to hold another event in May.

3. Federal Income Tax – Jon Baloch

Jon Baloch was present and provided a report. Jon noted that the Federal Income Tax Committee held a March 9, 2017 event on tax reform and there were approximately 45 attendees, including about 15 law students. Many of the attendees expressed an interest in attending the March 23, 2017 event to be held by the Estates and Trusts and Young Lawyer's Committees. The next event that Jon has scheduled is on a technical tax topic with Trevor Wetherington of EY to be held at the end of May.

4. Practice and Procedure – Marcy Rosen

Marcy Rosen was not present, but submitted a written report. She is planning a mixer scheduled for April 20, 2017, at the Detroit Beer Company.

5. State and Local Taxation – Dan Stanley

Dan Stanley was not present, but provided a report. Dan reminded Council that there is a SALT mixer planned for September 13, 2017, at Honigman's Lansing office.

6. Young Tax Lawyers – Ryan Peruski

Ryan Peruski was present and provided a report. Ryan noted that the Young Tax Lawyers Committee will be co-sponsoring the March 23, 2017 event with the Estates and Trusts Committee. He is already receiving RSVPs, with a goal of trying to get more than 40 people to attend. Ryan is working with the Michigan Women's Tax Association


on a Lansing event – he has booked the Lansing Brewing Company for June 14 and 15, with the specific date to be decided upon in the future. A discussion of timing in June ensued with Mindi Johnson noting considerations from her experience hosting a committee event in June.

OLD BUSINESS.

- Tax Boot Camp. A discussion of this pilot program was undertaken.
- Committee Pages on SBM Connect. Andrew MacLeod reported that he has been proceeding with the SBM Connect Committee pages. Sandy Barger of the SBM has been involved in this implementation. Andrew Marks of the SBM is available to give a tutorial on how to use the committee pages.
- Update of Policies and Procedures Manual. There is another review and comment session schedule for April 11, 2017, 5pm-7pm at Honigman's Lansing office, to cover the Annual Meeting, Michigan Bar Journal, Annual Tax Conference, pro bono and grants, and other topics.

There being no additional business, a motion to adjourn was made by Sean Cook, seconded by Andrew MacLeod. The meeting was adjourned at approximately 10:57 a.m.

Respectfully submitted,


James H. Combs
Secretary