

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

March 15, 2018

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 15, 2018, at 9:04 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	Alexander Domenicucci	Thomas Fabbri
Michael Monaghan	Ryan Peruski	William Lentine
Joshua Wease	Sean Cook	

COUNCIL MEMBERS ABSENT

Andrew MacLeod	Andrea Crumbach	Brian Gallagher
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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	Jeff Kirkey
Mary Hennessey	John Arendshorst	Josh Lowenthal

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

MINUTES OF PRIOR COUNCIL MEETING

Ms. Smith presented the Council Meeting Minutes of February 16, 2018. Mr. Combs motioned to approve and Mr. Peruski seconded. The minutes were unanimously approved.

TREASURER'S REPORT

Mr. Combs presented an update on the budget for the 2017-2018 fiscal year attached as Attachment A. Mr. Combs noted that a number of income items were recognized and dues were slightly lower than budgeted. Additionally, a small unexpected expense for a state report was recognized and \$1,000 Townsend reservation expense was incurred.

COUNCIL ACTIVITIES

1. Strategic Planning – Ryan Peruski

Mr. Peruski was present and provided a report. October 25 is the date for the Fundamentals Program with two committed speakers.

Ms. Pugliesi suggested contacting the local bar organizations, the MWTA and others for the Fundamentals Program. Mr. Gregory suggested publishing in Oakland County's Laches.

2. Public Communications – Brian Gallagher

Mr. Gallagher was absent but provided a written report, attached.

3. Michigan Tax Lawyer – Mindi Johnson

Ms. Johnson presented on the status of the current schedule for the next issue of the Michigan Tax Lawyer. Ms. Johnson indicated that the current Michigan Tax Lawyer is scheduled for next month with 4 substantive employee benefits articles.

Committee chairs should get content and dates to Ms. Johnson for the following issue with an anticipated summer edition expected. Mr. Stanley indicated an effort to timely publish an interview with retiring Judge Talbot at an upcoming event in April.

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

Mr. Cook indicated that the deposit was made for the location for the annual meeting. The Townsend has been reserved for September 13, 2018 at 3:00 for the Annual Dinner.

5. Annual Tax Conference

2018 – Andrea Crumback/Jeff Kirkey:

Ms. Crumback was not present but Mr. Kirkey provided a detailed report. Mr. Kirkey indicated currently ICLE received 23 registrations but he reminded everyone to sign up for the conference. Furthermore, he recommended a follow-up for the list-serve. Ms. Smith mentioned that one speaker may be needed and Ms. Smith has a tentative speaker for Federal Tax Reform.

Ms. Smith led a discussion on the checklist for administering the Tax Conference including marketing, law student recognition, attendance, CPE/CLE, and other matters.

Mr. Monaghan mentioned the law schools and 5 nominees to receive grants. Mr. Stanley discussed the grant program and requested confirmation of members for the grant committee. Mr. Combs confirmed that we need to vote on the grants.

Ms. Smith and Mr. Kirkey discussed special consideration for law school attendees and governmental officials in an effort to encourage attendance.

2019 – Michael Monaghan:

Mr. Monaghan discussed a prior proposal made for a subcommittee on the Tax Conference. Mr. Monaghan discussed potential improvement ideas for the annual tax conference including more networking, shorter sessions, different tracks, obtaining a keynote speaker for lunch and other ideas. Discussion followed regarding a potential plenary session.

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

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

7. Annual Meeting – Sean Cook

The Annual Meeting was discussed above.

8. ICLE – Jeff Kirkey

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

9. Grant Program – Tom Fabbri

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

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

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

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

George Gregory presented a liaison report on retention of court records by probate courts and proposals to destroy records, do-not-resuscitate orders for minors, tax foreclosure process, and changes to EPIC where a small estate would be \$100,000 and would increase amount you can transfer without probate. Mr. Gregory mentioned that consideration of S.B. 540 is still in process, to address issues with respect to the Redd case about the standard to remove a guardian. All MI courts are supposed to use e-filing. The Allard case and pre-nups in a divorce – a house bill would make sure it works in a divorce; however, the family law section is opposed.

Upcoming seminars include one on income tax planning (May 16) in Acme, MI. There is also an annual Institute in Acme that is open; the annual conference is also coming up for the Probate Section.

13. State Bar of Michigan Liaison Report – Shenique Moss

Ms. Moss was not present and did not provide a report.

14. Program Facilitator Report – Mary Owiesny

Ms. Owiesny 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. Mr. Combs discussed the upcoming April 19, 2018 Section 280E event. Due to significant interest in the issue, an event is scheduled for the Tax Conference as well.

2. Employee Benefits – Eric Gregory

Mr. Gregory was present and reported that the Employee Benefits committee will hold an event, and while venue remains open, the event is to be held in Grand Rapids on April 26, 2017. Mr. Gregory is working on another event but a date is not determined yet.

3. Estates and Trusts – Nick Monterosso

Mr. Monterosso was present and reported on his event.

4. State and Local Taxation – Daniel Stanley

Mr. Stanley was present but did not provide a report.

5. Young Tax Lawyers – Rebecca Pugliesi

Ms. Pugliesi reported that the YTL has an event scheduled the same day as the ABA conference.

OLD BUSINESS

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

- **Federal Tax Reform:** Ms. Smith discussed Federal Tax Reform and urged members to consider opportunities to leverage the new act into substantive programs.
- **E-Blast Committees:** Ms. Smith discussed the benefits of using E-Blasts for committees to encourage greater outreach and participation in committee events.
- **Judge Talbot Retirement:** Council revisited the discussion regarding Judge Talbot's retirement, the scheduled interview and plans to make a donation in his honor.

NEW BUSINESS

- **July Meeting** Ms. Smith discussed the anticipated July meeting originally planned to be held in Jackson, MI. However, due to Michigan construction season a new location for the meeting will be required.

There being no additional business, a motion to adjourn was made by Mr. Monaghan, seconded by Mr. Peruski. The meeting was adjourned at approximately 11:10 a.m.

Respectfully submitted,


William Lentine
Secretary