

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

March 14, 2019

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on March 14, 2019, at 9 a.m. at the State Bar of Michigan's offices in Lansing, Michigan. Ms. Jackie Cook, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

James Combs	Jackie Cook	Ryan Peruski
Andrea Crumback	Sean Cook	Tom Fabbri
Mindi Johnson	Eric Gregory	William Lentine
Michael Monaghan	Andrew MacLeod	

COUNCIL MEMBERS ABSENT

Joshua Wease	Brian Gallagher	Carolee Smith
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COMMITTEE CHAIRPERSONS PRESENT

Daniel Stanley	Nick Papisifakis	Erick Hosner
Rebecca Pugliesi	John Arendshorst	Joshua Lowenthal (Vice Chair)
Kathleen Cieslik (Vice Chair)		

COMMITTEE CHAIRPERSONS ABSENT

OTHERS PRESENT

Neal Nusholtz	Mary Owiensy	Max Matthies

Jackie Cook called the meeting to order at 9:16 a.m. A quorum was determined to be present.

Ms. Cook referred to the proposed Minutes of Regular Meeting dated January 17, 2019 and after review and discussion thereof, it was proposed (after noting that quorum is present),

that the minutes be approved with Mr. Tom Fabbri making the motion and Mr. William Lentine seconded the motion, the minutes were then approved and adopted.

TREASURER'S REPORT

Mr. Lentine generally reported on the Tax Section's financial statements for each of the last three (3) months and noted the Tax Section's anticipated financial position is down slightly from budget but the difference versus the budget is largely due to a timing difference. Mr. Lentine also mentioned that we have approximately \$116,000 of available cash and also reminded the group about SBM's expense reimbursement policies and the need to itemize expenditures and to provide receipts. Lastly, Mr. Lentine encouraged the Tax Section's committee chairs to spend their respective budgets.

COUNCIL ACTIVITIES

1. Strategic Planning – Ryan Peruski

Mr. Peruski discussed the strategic plan, and the need to update the plan for 2019. Mr. Peruski felt it was important to update the strategic plan, but also felt it should be revised so the look-back period for assessing performance against the strategic plan is done on a semi-annual basis as opposed to a quarterly basis and also that it should be updated to add a person responsible for sponsorships. After general discussion, it was decided that Mr. Peruski would revise the plan and track performance against the plan and prepare a draft of the plan for submission to the officers of the Tax Council before general circulation to the Tax Council at large for their review and approval.

In relation to the law school outreach program, Mr. Peruski is in the process of planning with MSU's law school an event at MSU's law school on March 27th, and is hoping to have a panel of 4-6 attorneys to make a presentation and to network with the students. Mr. Peruski requested volunteers to serve on the attorney panel.

Mr. Peruski also addressed the 2019 Fundamentals of Taxation Program and noted at this point he does not have a clear answer in terms of how the program should be run on a go-forward basis, and welcomes additional input in terms of operating the program in the future, and will report back to the Tax Council on suggested revisions to the program that will allow the program to sustain itself in the future. Mr. Lentine discussed that he felt a committee could be of value to run the program to ensure the continuance of institutional knowledge and to relieve a single person from bearing the brunt of the work related to the program. Ms. Cook mentioned that it would be advisable to have ICLE run the program to relieve some of the organizational burdens, and that if we allow ICLE to do so, that a chair for the program could provide any sub-committee with necessary leadership and direction. Mr. Combs expressed general concurrence with Ms. Cook's suggested approach and noted the time-consuming nature of planning for the program. Ms. Cook also noted the need to appoint a person soon to plan the event for 2019.

2. Public Communications – Tom Fabbri

Mr. Fabbri noted that he has been working with Andrew Marks of SBM to update content on the Tax Section's website, and requested committee chairs to provide updates on their committee events and activities, and encouraged everyone to check out the Tax Section's website. Mr. Fabbri also encouraged everyone that uses LinkedIn to join the Tax Section's LinkedIn group.

3. Michigan Tax Lawyer – Mindi Johnson

Ms. Johnson reported that she has had a few conversations with SBM regarding transitioning to an electronic version of the Michigan Tax Lawyer, and that it is anticipated to save us approximately \$1,000 per edition. Ms. Johnson also reported on how the email edition of the Michigan Tax Lawyer will work, and the interactive links that will be included as part of the email edition of the Michigan Tax Lawyer.

Ms. Johnson noted that the next edition of the Michigan Tax Lawyer is anticipated to come out in May or June, with one additional edition of the Michigan Tax Lawyer to be published during the current fiscal year with the content for the last issue to be dedicated to the law student writing challenge.

Following the above discussion, Ms. Johnson moved for the Tax Council to approve of the transition and publication of the Michigan Tax Lawyer from print to an electronic format, and James Combs seconded such motion, and such motion was unanimously approved and adopted by all members of the Tax Council in attendance.

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

Mr. Gregory noted that he is waiting on the Tax Court schedule to come for purposes of planning the next Tax Court Luncheon.

Mr. Gregory also noted that September 18, 2019, at the Townsend Hotel in Birmingham is the date and location set for the annual member meeting of the Tax Section.

5. Annual Tax Conference – Mike Monaghan and Brian Gallagher

Mr. Monaghan noted the 2019 Annual Tax Conference is in good shape and thanked everyone for their assistance with the program and that he was able to line-up Michigan's Treasurer to speak at the event. Mr. Monaghan requested that people encourage their colleagues and others to attend the event, and for committee chairs to make announcements at their committee events about the 2019 annual tax conference. A brief discussion was also held on sponsorships for the event. Ms. Cook also mentioned that we had been requested to provide ideas to Michigan's Treasurer on potential topics to discuss, and Dan Stanley offered to solicit input from his committee members on topics.

Brian Gallagher was not present, but previously reported that he had nothing new to report on the 2020 tax conference.

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

Mr. Cook referenced the materials he provided and also mentioned that the next “Tax Highlights” edition is anticipated to be done in early April. Mr. Cook noted a few recent tax developments, including relating to the proposed Tax Extender Act that is currently in Congress and is anticipated to pass.

7. ICLE – Max Matthies

Mr. Matthies mentioned his report on the status of the Tax Law Series, and the annual survey for suggestions on topics for next year’s Tax Law Series.

8. Grant Program – Andrea Crumback

Ms. Crumback noted that she has sent out the grant letters and is currently waiting on the submission of grant applications and that the grant recipients are anticipated to be selected sometime in April.

Pro Bon Project/Community Service Initiative Coordinator – Joshua Wease

Mr. Wease was not present, but provided a report that he will be working with Rob Heitmeyer on a program with IRS to provide tax assistance and that he is working on a date for the program.

9. Student Outreach – Ryan Peruski and Joshua Wease

Mr. Peruski referenced his prior discussion of the planned student networking event, and no further discussion was held on this topic.

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

Messrs. Skinner and Heitmeyer were not present and did not provide a report.

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

Mr. Nusholtz was present but had nothing new to report at this time.

12. State Bar of Michigan Liaison Report – Thomas Howlett

Not present and no report was provided.

13. Program Facilitator Report – Mary Owiesny

Ms. Owiesny noted she has reviewed the Tax Section's website, and that it is missing some minutes from 2013, and that she will be adding additional more recent minutes to the Tax Section's website.

COMMITTEE ACTIVITIES

1. Employee Benefits – John Arendshorst

Mr. Arendshorst noted that he is planning an April 18th event in Grand Rapids to discuss fiduciary rules, and also planning a breakfast event in June in Lansing on a M&A related topic.

2. Estates and Trusts – Nick Papsifakis

Mr. Papsifakis noted an event for tonight / March 14th, on directed trusteeships, and that he is also working on another event for May.

3. Federal Income Tax – Erick Hosner

Mr. Hosner reported that held an event in February and is working on scheduling a future event for his committee.

4. State and Local Taxation – Daniel Stanley

Mr. Stanley discussed the "Meet the Treasurer" event held on February 21st, and noted that various representatives of the State's Treasurer's office attended. Mr. Stanley also noted that the State and Local Tax Committee will be hosting a mixer in Lansing on September 4th. Mr. Stanley also noted a state tax issue relating to Section 529 plans and the use of funds for private schools.

5. Young Tax Lawyers – Rebecca Pugliesi

Ms. Pugliesi is planning an event for April for the Young Tax Lawyers involving a panel of experienced attorneys discussing their careers in tax. Ms. Pugliesi noted complications in planning a joint event with the Oakland County Bar Association, and a brief discussion was held regarding the complications.

OLD BUSINESS

Joint Event with MICPA: Ms. Cook inquired on the status of planning for a joint event with the MICPA. Mr. Cook noted that he will reach out to MICPA again, and discussion was held regarding including the MICPA in the Young Tax Lawyers event planned for April.

Fundamentals Program 2019: Mr. Peruski referenced the prior discussion regarding the planning for the Fundamentals of Taxation Program.

Law Student Writing Challenge: Mr. Combs noted the April 15th deadline for submissions, and that he is uncertain at this point how many student submissions are anticipated.

Tax in the Great Lakes State – Winter 2019 (published in January): Ms. Cook noted the publication of the E-Newsletter in January and welcomed ideas / input for the next edition of it which is anticipated to be sent out in April.

NEW BUSINESS

Content for Tax in the Great Lakes State – Spring 2019 (April):

Ms. Cook noted the prior discussion of this topic as part of Old Business and there was no further discussion of this matter.

Treasurer Eubanks – Topics for May Tax Conference presentation:

Ms. Cook referenced the prior discussion of the 2019 Annual Tax Conference and there was no further discussion of this matter.

State Bar of Michigan Young Lawyers Section's 12th Annual Summit, Fri. – Sun., May 17-19, Motor City Casino and Hotel, Detroit (\$175/\$350/\$500) – Becky's research last year:

Ms. Cook noted sponsorship for the above-referenced event and that the Tax Section had decided not to sponsor the event last year, and that we needed to decide whether we would sponsor the event this year since it is being held in Detroit and would be easier to staff personnel for the sponsorship table. After discussion, it was decided that the Tax Section would further consider the sponsorship in light of anticipated difficulty of staffing the sponsorship table.


SBM Staff Presentation:

At this point Andrew Marks and Heather Anderson of the State Bar of Michigan joined the meeting and gave presentations on updating the Tax Section's website and in relation to setting up a tax related event through the State Bar of Michigan. Mr. Marks reviewed various features and updates to the Tax Section's website, including in relation to adding Court of Claims opinions, the grant program, and the electronic editions of "Tax Highlights". Ms. Anderson gave a presentation and provided sample forms, including a checklist for planning an event, and noted that forms for the event can be submitted online and also noted that you will need a minimum of eight weeks from the date of submission of a planning request until the event and that more time is highly recommended. Ms. Anderson also mentioned that the SBM can do name badges and various advantages to using the SBM for event registration. Ms. Anderson also noted a simpler approach for more informal meetings of using "Survey Monkey" in lieu of formal online event registration (usually only need 2-3 weeks lead-time to use survey monkey). Ms. Cook thanked Mr. Marks and Ms. Anderson for their support and for their presentations.

There being no other business Ms. Jackie Cook requested a motion to adjourn the meeting with such motion being made by James Combs and seconded by Sean Cook, and such motion was approved.

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

Respectfully submitted,



Andrew MacLeod
Secretary

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