

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

October 5, 2017

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on October 5, 2017, at 3 p.m. at the Townsend Hotel, 100 Townsend Street, Birmingham, Michigan. Alexander Domenicucci, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

Alexander Domenicucci	Jackie Cook	Carolee Kvoriak Smith
James Combs	William Lentine	Michael Antovski
Mindi Johnson	Paul McCord	Michael Monaghan
Andrea Crumback	Josh Wease	Andrew MacLeod

COUNCIL MEMBERS ABSENT

Sean Cook		

COMMITTEE CHAIRPERSONS PRESENT

Ryan Peruski	Dan Stanley	Jon Baloch
Brian Gallagher		

COMMITTEE CHAIRPERSONS ABSENT

Tom Fabbri	Marcy Rosen	

OTHERS PRESENT

Jeff Kirkey	Mary Owiesny	
George Gregory		

The Chair called the meeting to order at approximately 3:17 p.m. A quorum was present.

MINUTES OF PRIOR COUNCIL MEETING

The Chair asked for comments on both the previous meeting's Minutes and the meeting Minutes for July 20, 2017. For the July 20, 2017 Minutes, there were no corrections or revisions. Upon a motion by Carolee Kvoriak Smith, seconded by Paul McCord, the aforementioned Minutes were unanimously approved and adopted. For the August 24, 2017 Minutes, there were no corrections

or revisions. Upon a motion by James H. Combs, seconded by Carolee Kvoriak Smith, the aforementioned Minutes were unanimously approved and adopted.

TREASURER'S REPORT

Jackie Cook was present and provided a report. Jackie noted that the latest budget numbers include the Annual Tax Conference revenues and expenses and that the conference came in under budget.

There was also a discussion of whether to raise the \$30 Section dues, which have not been increased in many years.

COUNCIL ACTIVITIES

1. Strategic Planning – James Combs

James Combs was present and provided a report on the Fundamentals of Taxation Program.

2. Social Media / Communications – [Unfilled]

None

3. Michigan Tax Lawyer – Andrew MacLeod

Andrew MacLeod was present and provided a report. Andrew noted that the Fall issue in process and that Sean Cook and Lorraine New are drafting articles. Carolee Kvoriak Smith, Peter Kulick and Rebecca Pugliesi are also writing articles for a future issue. Employee Benefits and Estates and Trusts articles will be in the upcoming issue. A discussion ensued of potential receipt of journal via e-format and e-newsletters versus a hard copy.

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

Sean Cook was not present and did not provide a report. The Chair noted that the *Michigan Bar Journal* has been sent a "Save the Date" for next year's Annual Tax Conference.

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

Bill Lentine was present, but did not provide a report.

Andrea Crumback not present and provided a report on the 2018 Annual Tax Conference. Andrea reported that all speakers have been confirmed except for the

morning Ethics session. Andrea walked through some of the planned speakers and thanked Council members for their assistance.

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

Michael Monaghan was present and provided a report. Mike noted that the Big 6 came out with a tax plan - “rocket fuel” for the economy – and described the potential changes in some detail. A vigorous discussion ensued.

Carolee Kvoriak Smith noted that a recently-introduced state tax bill would provide the ability to reach settlements via an informal conference process. This is perceived as an important benefit for taxpayers. The Chair noted that transfers of ownership and uncapping for transfers between entities and trusts is something that is being considered by Michigan legislators.

7. Annual Meeting – Paul McCord

Paul McCord was present and provided advice for the Council member responsible for next year’s annual meeting. The date for next year’s annual meeting has been set for September 13, 2018.

8. ICLE – John Swift

Jeff Kirkey was present and provided a report. Jeff noted that Max Matthies is working on webcasts and has speakers lined up.

9. Grant Program – Mindi Johnson

Mindi Johnson was present, but did not provide a report.

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

Josh Wease was present and provided a report. There will be training next summer and over Spring Break 2018.

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

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

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

George Gregory was present and submitted a report. George detailed various bills relating to trusts, disinheritance, uncapping and property taxes. George also detailed developments within the Probate and Estate Planning Section.

13. State Bar of Michigan Liaison Report – Shenique Moss

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

14. YLS Liaison Report – Shenique Moss

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

15. Program Facilitator Report – Mary Owiesny

Mary Owiesny was present and provided a report. She noted that photos on line may give more hits and she presently is working with the State Bar staff on posting materials online.

COMMITTEE ACTIVITIES

1. Employee Benefits – Brian Gallagher

Brian Gallagher was present and provided a report. The Employee Benefits committee held a joint meeting with the Business Law Section on September 19, 2017, at the Community House in Birmingham. The topic was employee benefits in M&A transactions, including coverage of the Section 409A and the Section 280G golden parachute rules. There were approximately 25 attendees. The next event is on November 9, 2017, when Sherry Brackney from the Cincinnati office of the Department of Labor will be presenting for a joint program between the Employee Benefits committee and the ASPA.

2. Estates and Trusts – Thomas Fabbri

Thomas Fabbri was not present, and did not provide a written report.

3. Federal Income Tax – Jon Baloch

Jon Baloch was present, and provided a report. The Federal Income Tax Committee's most recent event was held on August 24, 2017, at EY's Detroit office. Trevor Wetherington spoke on various types of IRS adjustments and then a mixer followed.

4. Practice and Procedure – Marcy Rosen

Marcy Rosen was not present and did not provide a report.

5. State and Local Taxation – Dan Stanley

Dan Stanley was present and provided a report. The SALT mixer was held on September 13, 2017, in Lansing. The event was successful, with excellent attendance from government and the judiciary. The MICPA has asked Dan to speak at a SALT event that the Taxation Section may jointly sponsor.

6. Young Tax Lawyers – Ryan Peruski

Ryan Peruski was present and provided a report. The next Young Tax Lawyers event will be held on October 12, 2017, which will be the same day as the Fundamentals of Taxation event.

NEW BUSINESS.

- Mackinac Leadership Conference. Carolee reported on attending the leadership conference in June. The purpose of the leadership conference was to bring together incoming chairs to improve their programs. Carolee also recently attended a SBM session on the “nuts and bolts” of chairing a Section.
- SB 540. The Chair was contacted by another Section regarding potential legislation on transfers of ownership for uncapping purposes (SB 540) and working with Senator Shoemaker. A discussion ensued. The Trusts and Estates, FIT and SALT committees will consider commenting on this bill.

OLD BUSINESS

- Fundamentals of Taxation Program. See above.

Jackie Cook noted that the Michigan Women’s Tax Association is having a meeting in Novi on October 30 and officers will be attending and asked Council to consider joining. Will also be doing a committee orientation in November.

Carolee requested comments on meeting dates and locations.

There being no additional business, a motion to adjourn was made by Carolee Kvoriak Smith, seconded by William Lentine. The meeting was adjourned at approximately 4:35 p.m.

Respectfully submitted,



James H. Combs
Secretary