

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

October 11, 2018

A regular meeting of the Council of the State Bar of Michigan Taxation Section was held on October 11, 2018, at 9 a.m. at the Detroit office of Dickinson Wright PLLC. Ms. Jackie Cook, Chairperson of the Taxation Section, presided.

COUNCIL MEMBERS PRESENT

James Combs	Jackie Cook	Andrew MacLeod
Andrea Crumback	Carolee Smith	Ryan Peruski
Mindi Johnson	Sean Cook	Tom Fabbri
Michael Monaghan	Brian Gallagher	

COUNCIL MEMBERS ABSENT

William Lentine	Jon Baloch	Joshua Wease
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COMMITTEE CHAIRPERSONS PRESENT

Eric Gregory	Rebecca Pugliesi	Eric Hosner
Daniel Stanley	John Arendshort (Vice Chair)	Joshua Lowenthal (Vice Chair)

COMMITTEE CHAIRPERSONS ABSENT

Paul Howarah	Nick Papisifakis	Mary Hennessey

OTHERS PRESENT

Alexander Domenicucci	Mary Owiensy	Max Matthies

Jackie Cook called the meeting to order at 9:07 a.m. A quorum was determined to be present. Ms. Cook introduced and welcomed the new members of the Tax Council and of the various Tax Section committees. Ms. Cook acknowledged that we are waiting on a new Section Liason from the Michigan State Bar. Ms. Cook also stated that Mary Owiensy will be updating the calendar of the Tax Section for Tax Council meetings and that we will be having 7 Tax Council meetings during the upcoming fiscal year. Ms. Cook also discussed other ministerial matters relating to Tax Section and Tax Council activities for the upcoming year.

Ms. Smith referred to the proposed Minutes of Regular Meeting dated September 13, 2018 and after review and discussion thereof, including relating to the correction of a couple of minor typographical errors, it was proposed (after noting that quorum is present), that the minutes, as corrected, be approved with Mr. James Combs making the motion and Mr. Ryan Peruski seconded the motion, the minutes were then approved and adopted. '

TREASURER'S REPORT

Mr. Combs reported on the August 31, 2018 fiscal period and updated the report for August 31, 2018 (comparing to the budget and noted certain activity that was not reflected in the received today, but noted that overall these updates would not have a material impact versus budgeted numbers). Ms. Cook discussed the budget for the upcoming 2018 – 2019 fiscal year, and noted that it was largely based on prior year's numbers, but that it anticipates 2 Tax Court Luncheons for upcoming year, an increase in pro-bono funding from \$5,000 to \$7,500, and an increase of \$3,000 for list/serve and e-newsletter services. Ms. Mindi Johnson posed a question regarding the function of list/serve and the e-newsletter and use of such services for substantive content, and Ms. Cook acknowledged that could be used for substantive content. Mr. James Combs made a motion to approve the budget for 2018 – 2019 fiscal year and after Mr. Ryan Peruski seconded the motion and the budget was approved.

COUNCIL ACTIVITIES

1. Strategic Planning – Ryan Peruski

Mr. Peruski discussed the upcoming Fundamental of Taxation Program and upcoming eblasts to promote the program and drive attendance. Mr. Peruski noted some problems relating to the use of the State Bar's website for registration and payment purposes and that this necessitated the use of ICLE for registration purposes and the need to incur an additional \$1,500 cost to do so. There was a general discussion regarding problems with using the State Bar in connection with registration and payments for Tax Section events. Mr. Peruski also made some observations relating to planning for the Fundamental of Taxation Program in future years.

2. Michigan Bar Journal Liaison / Public Communications – Tom Fabbri

Mr. Fabbri reported that Brian Gallagher has assisted him with his transition into his new role, and Mr. Fabbri requested a Chair letter and updates from the Committee Chairs for use in connection with the Tax Section's webpages on SBM Connect. Mr. Fabbri also encouraged all present to join LinkedIn.

3. Michigan Tax Lawyer – Mindi Johnson

Ms. Johnson reported on the latest issue of the Michigan Tax Lawyer which has been mailed out and discussed the need for general tax related submissions for the next upcoming edition of the Michigan Tax Lawyer and that the next following edition of the

Michigan Tax Lawyer will focus on estate planning and employee benefit matters. There was a general discussion regarding print v. email for the publication of the Michigan Tax Lawyer.

4. Annual Tax Dinner / Tax Court Lunch – Jon Baloch

Mr. Baloch was not present at the meeting and did not provide a report.

5. Annual Tax Conference

Mr. Monaghan referred to materials provided and discussed the proposed agenda for the 2019 conference, including a presentation by the attorney that handled the Wayfair case. Mr. Monaghan also noted that he is working on determining a speaker for early bird ethics slot, and Sean Cook volunteered for the slot. Mr. Monaghan also briefly discussed addressing open topics for various sessions, but stated that generally planning is going well. Mr. Monaghan briefly discussed cost and pricing for the conference and recommended a price increase for the 2019 conference and discussed various pricing points for other similar tax conferences and that the Michigan Annual Tax Conference appears to be underpriced, and proposed a \$50 increase to \$295 for non-Tax Section members and \$195 for Tax Section members. Mr. Monaghan also discussed sponsors and sponsorship levels and referred to a chart provided as part of his meeting report.

In relation to 2020 Annual Tax Conference, Brian Gallagher discussed that planning for the conference has not yet commenced in earnest.

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

Mr. Sean Cook spoke about updating SBM Connect to reflect tax law updates and his desire to have a summary of current issues, as opposed to a comprehensive analysis of tax law updates on SBM Connect (similar to Real Property Section's updates on real property law). Mr. Sean Cook hopes by the next meeting to have a sample of a proposed mock-up of a tax law update for SBM Connect. Ms. Jackie Cook stated that her hope for this position on the Tax Council is to provide guidance to Tax Section membership at large versus the historical role of only providing updates to attendees of Tax Section Tax Council meetings. In connection therewith, a general discussion was also held regarding identifying open state tax issues and the desire to note considerations relating tax bills. Ms. Smith expressed a general concern that caution should be exercised in relation to any tax bills so that the Tax Section does not appear to advocate for a particular position and that we should ensure that a neutral position is taken in relation to noting any identified issues.

7. ICLE – Max Matthies

ICLE is working on the planning for the Tax Law Series for the upcoming year, including a program on the Wayfair decision, as well as an M&A Program.

8. Grant Program – Andrea Crumback.

Ms. Crumback noted that there are no updates since the last Tax Council meeting and that she is working on planning for upcoming fiscal year.

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

Not Present and no report was provided.

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

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

11. Student Outreach. Ryan Peruski and Joshua Wease

Ms. Jackie Cook shared information that more to come on this and planning for upcoming year. Ryan Peruski and Joshua Wease were not present for this portion of the meeting.

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

Not present and no report provided.

13. State Bar of Michigan Liaison Report – N/A

None present.

14. Program Facilitator Report – Mary Owiesny

Ms. Owiesny reported that she needs the July and September 2018 Tax Council meeting minutes and also needs a copy of the meeting minutes for the October 6, 2016 Annual Meeting and for the Annual Meeting held on October 5, 2017.

COMMITTEE ACTIVITIES

1. Federal Income Tax – Eric Hosner

Mr. Hosner reported that nothing is on the calendar at this point but that he will have something to report in the near future.

2. Employee Benefits – Eric Gregory

Mr. Gregory was present and reported that an event will be jointly hosted with the Estates and Trusts Committee on Qualified Plans and assets, at an event to be held in Birmingham on November 7, 2018 at VinoTecca.

3. Estates and Trusts – Nick Papsifakis

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

4. State and Local Taxation – Daniel Stanley

Mr. Stanley was present. Mr. Stanley discussed that filming is going to be next week with ICLE on the ICLE program regarding the new Wayfair decision.

Mr. Stanley also noted that a January Michigan Tax Tribunal event is planned and the Tax Section will be co-sponsors for this event along with the Administrative Law Section \. Nothing else is planned at this time.

5. Young Tax Lawyers – Rebecca Pugliesi

Ms. Pugliesi is planning a happy hour after the Fundamental of Taxation Program, and stated that she is also reaching out to law schools relating to the event, and noted that everyone is welcome.

NEW BUSINESS

Two contracts were considered for approval, the contract with Mary Owiesny, and the contract with ICLE relating to 2019 annual tax conference. A few minor revisions were noted regarding updating the dates in the contract with Mary Owiesny and it was also noted that the contracts were generally on terms consistent with past years, and that \$12,000 is to be paid to ICLE under its contract.

After discussion a motion was made by Michael Monaghan and seconded by Brian Gallagher to approve the contracts with each of Mary Owiesny and with ICLE, and each contract was approved.

MICPA Event. Ms. Jackie Cook noted that the Tax Section is a sponsor at the MICPAs annual Michigan Tax Conference to be held on November 7, 2018 in Livonia, and that she needs volunteers to staff the Tax Section's table at the conference.

ENews letter: Ms. Jackie Cook noted the creation of a new electronic newsletter and that she has received substantive content for it, and hopes to publish the inaugural edition in the next 2 weeks.

Student Writing Contest: James Combs presented on the development of a Student Writing Contest for the Tax Section modeled after ABA Tax Section writing contest program. The student submissions are to have a minimum of 8 pages, may be on various areas of tax law, with the submissions anticipated to have an April 2019 deadline. The committee chairs will review the articles and pick winners, and then an overall winner will be agreed upon. James Combs is working with Ryan Peruski and Joshua Wease in connection with Student outreach for the program. It is anticipated that certain articles will be published in the Michigan Tax Lawyer.

Judge Laro: James Combs noted the recent passing of Judge Laro and that Paul McCord (who clerked for Judge Laro), will be doing a write-up on Judge Laro for the Michigan Tax Lawyer.

NASBTS. Ms. Cook discussed the National Association of State Bar Tax Sections Conference (NASBTS), which is a meeting of the various State Bar tax sections from across the country), and Wayne Roberts has reached out to the Tax Section about attendance at a future NASBTS event. A general discussion was held regarding NASBTS and noting that the Tax Section has elected not to attend NASBTS for the last few years because it is more focused on state and local tax issues versus tax section best practices, as a result, and it was agreed that the Tax Council will not attend this year's NASBTS conference, but may consider attending a future event.

OLD BUSINESS

No old business was discussed, nor on the agenda

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 Carolee Smith, and such motion was approved.

The meeting was adjourned at approximately 11:05 a.m.

Respectfully submitted,



Andrew MacLeod
Secretary