

POLICIES AND PROCEDURES MANUAL

STATE BAR OF MICHIGAN TAXATION SECTION

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I. OFFICERS

A. Chairperson

The Taxation Section Chairperson provides overall management of the projects in which the Council Members and Committee Chairpersons of the Taxation Section are engaged. Each of the Council Members and Committee Chairpersons reports directly to the Chairperson. Their projects and anticipated timetables are listed in **Sections I, II and III** of this Policies and Procedures Manual.

The Chairperson presides at all Council Meetings and at the Annual Meeting and sets the agenda for each meeting.

The Chairperson (or the Treasurer) approves all expenses before they are submitted to the State Bar of Michigan. The Treasurer copies the Chairperson on large and unusual billings as well as the Program Facilitator's billings and expenses and on expenses incurred by the Treasurer himself or herself.

The Chairperson handles all communications on behalf of the Taxation Section, particularly with the State Bar of Michigan and between other Sections of the State Bar. The Taxation Section Chairperson is responsible for writing the Chairperson's Letter in each edition of the Michigan Tax Lawyer, for preparing an Annual Report for the Michigan Bar Journal, and for presenting the Annual Report at the Taxation Section's Annual Meeting.

- In July, immediately after the Nominating Committee meets to select the slate of new Officers, the Chairperson-nominee should contact each returning Council Member and each nominated Council Member to consider their assigned positions(s) for the new fiscal year (from October 1 through September 30). The final assignment of positions shall be made thereafter by the Chairperson-nominee. This is also the time to verify that the Program Facilitator will be continuing on for the next year. If not, arrangements need to be made for engaging the services of a new facilitator.
- In July the Chairperson with the advice of Chairperson-nominee and the Nominating Committee should approve the Committee Chairperson nominations, although each retiring Committee Chairperson should suggest two or three possible candidates. These Committee Chairperson nominations are extended to and accepted by the nominee attorneys in advance of the Annual Meeting.
- In July or August, the Chairperson-nominee should select the date and location for the October Council Meeting so that the Program Facilitator can make the arrangements.
- In August, the Chairperson-nominee may attend a Leadership Institute for New Chairpersons to which he or she will be invited by the State Bar of Michigan. Historically, the Section's incoming Chairpersons have not chosen to attend this conference.

- In September, the Chairperson-nominee should contact the Program Facilitator to make arrangements with her regarding the following year inception business (**Section V, B**).
 - Dates and locations for the remaining Council Meetings
 - Additions and changes to the Letterhead
 - Updated information for the Address List
 - Changes in the Organization Chart

Council Meetings are often scheduled on the west side of Metropolitan Detroit in order to accommodate both Detroit-area Council Members as well as those who are driving to the Detroit area from Grand Rapids or Lansing. Generally, Officers' meetings or conference calls between scheduled Council meetings are held, but this is at the discretion of the Chairperson.

- Two weeks prior to each Council Meeting, the Chairperson prepares an agenda which he or she forwards to the Program Facilitator for distribution to Council Members. This agenda is sent along with the Minutes of the last Council Meeting, the Treasurer's Report, and directions to the meeting or, if a conference call is being held in lieu of a meeting, "dial in" instructions for the conference call.
- During the week prior to each Council Meeting, the Chairperson should contact each Council Member and Committee Chairperson by telephone to determine the status of their respective Taxation Section job(s) and to update the timetable for each of their Taxation Section commitments.

Section IV, C of this Manual describes the various Council Meetings. Generally, the business conducted is as follows:

- In October, the Chairperson should introduce all new Council members, announce the job assignments for the upcoming fiscal year, and distribute the Policies and Procedures Manual to all new Council members. The budget for the upcoming fiscal year should also be established at this meeting.
- The January meeting should be a normal business meeting. However, the Chairperson may elect to hold a conference call meeting in lieu of a formal meeting on a Saturday morning.
- During March, the mid-year meeting should be a normal business meeting, but should also resolve any problems with the Annual Tax Conference or, during appropriate years, with the Membership Directory.
- In May, the Council should hold a normal business meeting.
- Prior to the June Council Meeting, the Nominating Committee should meet to finalize its decisions.
- The June meeting should be a normal business meeting.

- The September meeting should be a normal business meeting.
- The Annual Section Meeting need no longer be held in connection with the State Bar's Annual Meeting, although the meeting has typically been scheduled in conjunction with the September regular business meeting for sometime in early September. During the Annual Meeting, the Chairperson should read the Annual Report and he or she should present the plaques to the outgoing Ex-Officio, retiring Council Members and Committee Chairpersons and present the gavel to the incoming Taxation Section Chairperson. Recently, we have used the occasion of the Annual Meeting as the date for the Past President's Dinner as well.

During the year, the Michigan Tax Lawyer expects the Chairperson to prepare the Chairperson's Letter for each edition. The due dates for those letters will be provided to the Chairperson by the Council Member in charge of the Michigan Tax Lawyer.

The Editor of the Michigan Bar Journal will notify the Chairperson regarding the due date for the Chairperson's Annual Report.

A calendar listing all dates, events, times and locations as well as the responsible entity and person(s) should be established by the Chairperson to reflect the specific events of the fiscal year from October 1 through September 30. An example of such a calendar follows this section.

The Chairperson should be familiar with all policies and procedures which are listed in **Section IV** of this Manual. This section includes the Taxation Section's bylaws as well as various policies and procedures which have been established by past Councils since the Taxation Section's inception in 1957.

Finally, the Chairperson should be conversant with **Section V** of this Policies and Procedures Manual which addresses the administrative aspects of the Taxation Section that are the province of the Program Facilitator.

B. Vice Chairperson

The Vice Chairperson will perform the duties of the Chairperson in case of the Chairperson's inability to serve.

The Vice Chairperson will assume the duties of the Chairperson upon the death or resignation of the Chairperson for the remainder of the Chairperson's term.

All of these duties are outlined in the Taxation Section's Bylaws which are found in **Section IV, A** of this manual. Within those bylaws, **Article V, Section 2** specifies the Vice Chairperson's duties in detail:

Upon the death, resignation, or during the disability of the Chairperson, or upon his/her refusal to serve, the Vice-Chairperson shall perform the duties of the Chairperson for the remainder of the Chairperson's term except in the case of the Chairperson's disability and then only during so much of the term as the disability continues.

The Vice Chairperson has historically attended the annual meeting of the National Association of State Bar Tax Sections (NASBTS) during **October** and reported its highlights to the Council at its next meeting. When the written invitation to the NASBTS meeting is received by the Chairperson, it is forwarded to the Vice Chairperson. Registration and travel arrangements are the responsibility of the Vice Chairperson, with reimbursement of documented costs made by the Taxation Section.

In past years, extra copies of the most recent edition of the Michigan Tax Lawyer have been distributed at the NASBTS meeting. The Vice Chairperson should contact the meeting coordinator and confirm that the meeting format and facilities will accommodate the distribution of 25-30 copies of the Michigan Tax Lawyer. (Depending on the Vice Chairperson's travel arrangements, he or she should consider shipping the Michigan Tax Lawyer via UPS or another delivery service to the meeting site a few days in advance of the meeting.)

The Vice Chairperson participates in all officer conferences convened by the Current Chairperson with the goal of coordination of Section leadership from year to year.

The Vice Chairperson will also assume other tasks as designated by the current Chairperson throughout the course of the year.

During **July**, the duties of the Chairperson-nominee begin, as noted in **Section I, A**.

Periodically the Policies and Procedures Manual should be reviewed and updated. This is an ideal responsibility for the Vice Chairperson in order to prepare him/her for transition into the office of Chairperson. The decision to review and revise the Policies and Procedures Manual should be made jointly by the Chairperson and Vice Chairperson.

C. Treasurer

The Treasurer keeps an accurate record of all income and expenses and prepares a budget prior to the beginning of the next fiscal year for approval by the Council. The Treasurer (along with the Chairperson) approves all expenses before they are submitted to the State Bar of Michigan.

All of these duties are outlined in the Taxation Section's Bylaws which are found in **Section IV, A** of this manual. Within those bylaws, **Article V, Section 4** specifies the Treasurer's duties in detail:

The Treasurer, in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section and he/she shall keep an accurate record of all moneys received by and expended for the use of the Section. The Treasurer, under the direction of the Chairperson, shall prepare a budget annually for this Section.

This general description has been interpreted to include the following responsibilities:

- Review current year's budget as proposed by prior Treasurer. The Treasurer should revise and circulate the proposed budget to all Council Members and Committee Chairpersons, placing it on the agenda of the **October** Council Meeting.
- Review and approve, along with the Chairperson, when appropriate, all claims for payment and reimbursement of costs incurred for Taxation Section purposes.
- Submit payment/reimbursement requests to Becky Hunter at the State Bar of Michigan.
- Maintain receipts and disbursement records on Quicken software as licensed to the Taxation Section. The Treasurer should maintain in his or her possession at least one back-up copy of the receipts and disbursement records (in addition to the disaster back-up described below) and otherwise comply with the Record Retention Policy in this Manual.
- Reconcile monthly State Bar of Michigan Statements to receipts and disbursement records maintained by the Taxation Section (most income and some disbursements originate on the State Bar of Michigan Statement). The Treasurer should check such items to determine if they were appropriately charged to the Taxation Section by the State Bar of Michigan before recording these items in the Taxation Section's receipts and disbursement records.
- Monitor compliance with the budget.
- Prepare the Treasurer's Report for distribution as each Council Meeting. Each Treasurer's Report should include:

- Schedule of year-to-date receipts and disbursements detailed by the account categories used in the receipts and disbursement records.
 - Schedule reconciling Taxation Section's account balance per its records to the balance shown on the most recent State Bar of Michigan Statement. A copy of the reconciled State Bar of Michigan Statement must be attached so that periodic State Bar of Michigan Statements are made a part of the Taxation Section's permanent records (i.e., attached to the Minutes of the Council Meeting).
 - A copy of the current budget with any additional comparative/variance analysis that the Treasurer deems appropriate under the circumstances. Typically, if negative variances develop, they should be identified and tracked for review by the Taxation Section Council.
- At the **September** Council Meeting, the Treasurer should present a proposed budget for the subsequent fiscal year. Because the September Council Meeting is usually limited to an hour due to Annual Meeting responsibilities, the proposed budget is often not a separate agenda item and remains in a proposed form until the succeeding Treasurer presents it at the October Council Meeting.
 - At the Annual Meeting the Treasurer shall submit a detailed report of the Section's financial condition for the fiscal year to date.
 - A transition meeting between the incoming and outgoing Treasurer is encouraged as soon as reasonably possible so that the outgoing Treasurer can surrender the Taxation Section's copy of Quicken in compliance with the single-user license maintained by the Taxation Section. It is noted that this cannot take place until the receipt of the September fiscal year end State Bar of Michigan Statement, which is generally not finalized until the end of October.

The Expense Voucher which the Treasurer requires from all Council Members, Committee Chairpersons and the Program Facilitator who request reimbursement from the State Bar of Michigan follows. The Treasurer (or the Chairperson) should submit the Expense Voucher with supporting material to Alpa Patel at the State Bar of Michigan.

D. Secretary

The Secretary is the custodian of all books, papers, documents, and other property of the Taxation Section.

The Secretary is responsible for compiling and distributing the Minutes for each Council Meeting (and the Annual Meeting) to all of the Council Members and Committee Chairpersons. The Secretary also provides the Program Facilitator with a copy of the Minutes.

A detailed description of the Secretary's position is given in the Taxation Section's Bylaws in **Section IV, A** of this manual. Within those Bylaws, **Article V, Section 3** gives the following detail:

The Secretary shall be the custodian of all books, papers, documents, and other property of the Section. He/She shall keep a true record of the proceedings of all meetings of the Section and of the council, whether assembled or acting under submission. With the Chairperson, he/she shall prepare a summary or digest of the proceedings of the Section at its annual meeting for publication in the Annual Report of the State Bar of Michigan, after approval by the Commissioners of the State Bar of Michigan. He/She in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section

This general description has been interpreted to include the following responsibilities:

- Take notes at all Council Meetings and at the Annual Meeting held during the Secretary's term. The Annual Meeting held at the end of the term has, historically, been considered the last meeting at which the Secretary has the primary responsibility for taking meeting notes and drafting Minutes (although the Minutes are not approved until the next Annual Meeting).
- Prepare a draft of the last Council/Annual Meeting Minutes for circulation to all of the Officers for their comments in advance of the next Council Meeting. Minutes should describe all actions at the meeting and can incorporate, by reference, or attach the written reports of others. The Treasurer's Report should always be attached to the Minutes. The written reports provided by Committee Chairpersons and Council Members can be attached at the Secretary's discretion.
- Present a final copy of the Minutes to the Program Facilitator for distribution to all Council Members and Committee Chairpersons for their review as part of the Taxation Section Chairperson's mailing that is sent two weeks prior to each Council Meeting. At the Council Meeting, the Chairperson historically asks that a reading of the Minutes be waived; then, the Chairperson asks for the Council's approval of the Minutes.
- Once the minutes have been approved by Council, a copy of the minutes should be mailed to the State Bar of Michigan for their records. The Secretary should copy the current Chairperson of the Section on the correspondence.

In addition to these guidelines, the Record Retention Policy states in pertinent part:

The Secretary of the Taxation Section is responsible for retaining the original minute books containing originals of the minutes of all Council Meetings (including the Treasurer's Report), minutes of all Annual Meetings, all Lobbying Reports and related information. Lobbying Reports should be kept in a separate file with supporting documentation for the minimum number of years necessary to satisfy the applicable statute of limitations. No Lobbying Report files can be destroyed without the approval of at least two Officers. The Secretary will retain supporting documentation for Council Meetings for a period of three years. The Secretary is instructed to dispose of all unnecessary supporting documentation that is more than three years old at the end of his or her tenure as Secretary before delivering the original minute books and backup documentation to the newly elected Secretary. The Secretary will also keep a copy of the minutes that he or she prepared during the year he or she was Secretary on a disk and will place the disk with the minute books. A duplicate copy of the disk will also be given to the Taxation Section's Program Facilitator who will keep the disk with other Taxation Section papers.

The Secretary is also responsible for filing a Lobby Registration Financial Report Summary with the Michigan Department of State, Bureau of Elections, on or before **January 31** and **August 31** of each year. Prior to filing this report, the Secretary (at least 30 days prior to the report's due date) should contact all Council members and Committee Chairpersons inquiring whether they have engaged in any lobbying activities and, if so, a description of such activities, when they occurred and with whom. Once responses have been received, the Secretary should file the report certified mail, return receipt requested and copy the Chairperson of the Section on the correspondence.

E. Ex Officio

The Ex Officio acts as a consultant to the Chairperson and Council and retains a vote on the Council for one year after retirement as Chairperson. The Ex Officio is encouraged to attend all Council meetings during their tenure and provide counsel to the Officers, Council Members and Committee Chairpersons.

F. Nominating Committee

Historically, the Nominating Committee has consisted of the three immediate Past Chairpersons of the Taxation Section, including the current Ex-Officio. However, in **Section IV, A** of this manual, the Taxation Section's Bylaws currently state:

At the first session of each annual meeting of the Section, the Chairperson, with the Vice-Chairperson, shall appoint a nominating committee of three members of the Section, not members of the council, which committee shall make and report nominations to the Section for the offices of Chairperson, Vice-Chairperson, Secretary, Treasurer, and members of the council, to succeed those whose terms

will expire at the close of the then Annual Meeting, and to fill vacancies then existing for unexpired terms. Other nominations for the same offices may be made from the floor.

The Nominating Committee meets to provide a slate of candidates to fill the positions of those Council Members whose terms are expiring and to fill the vacancy of Secretary as that Officer generally moves into the position of Treasurer. Generally, the Treasurer will become the Vice Chairperson, while the Vice Chairperson will become the Chairperson. The Nominating Committee should generally choose the Secretary from the ranks of the Council Members (usually, from among one of the three retiring Council Members); occasionally a retired former Council Member may be nominated. The Chairperson and the Vice Chairperson should be consulted in this matter, but the final decision rests with the Nominating Committee.

Candidates for the Council Member vacancies are often chosen from among the two to three retiring Committee Chairpersons, although outside attorneys are occasionally asked to begin their service to the Taxation Section as Council Members—without prior experience as Committee Chairpersons. At other times, a Committee Chairperson who had previously retired from the Council is asked to become a Council Member. Always, the current Chairperson and Vice Chairperson should be consulted for their recommendations regarding Council Member nominations.

The Nominating Committee should meet for the first time in **May**. The final meeting of the Nominating Committee should occur in **June** (prior to the regular June regular Council Meeting). Historically, the Nominating Committee's slate of candidates remains confidential until the day of the Annual Meeting.

II. COUNCIL MEMBERS

The Council (composed of the Ex Officio, four Officers, and nine Council Members) is the governing body of the Taxation Section. Appointing or removing Committees and their Chairpersons is the right of the Council. The Council may also fill vacancies in its own membership

The Council authorizes commitments or contracts which involve money. Commitments or contracts cannot be authorized for more money than is currently available to the Taxation Section as noted in its Treasurer's Report.

At meetings, a quorum is reached if a majority of the Council Members (excluding the Chairperson) is present. In lieu of a meeting, the Chairperson may circulate a written or electronic (e-mail) proposal upon which the Council is authorized to vote. A majority of written or e-mail votes from the Council, sent to the Secretary, will act to bind the Council.

Additionally, the Council may consider, draft, and either support or oppose proposed legislation in a manner consistent with the Bylaws of the State Bar of Michigan.

Council Members are assigned various responsibilities which are described in this chapter.

Before September 30, each Council Member is responsible for delivering their files to that Council Member who will be handling their activity for the next fiscal year (from October 1 through September 30). The Records Retention Policy states, in pertinent part:

All Council Members in charge of...activities of the Taxation Section are responsible for retaining originals of all documents sent by that person or received by that person during the time they are handling a specific activity. The Council Member is also responsible for delivering these originals to the Council Member who takes over that activity. The original documents will be retained for a period of three years.

A. After Hours Tax Law Series

Between October and March, the Taxation Section offers a series of programs (4 or 5 in number) from 3:00 – 6:00 p.m. in the Detroit area. The speakers are volunteers who have been recruited the preceding May to be part of the program.

All speakers are typically experts in their area(s) of tax practice and many of them have published articles or books. The remuneration they receive, however, is in keeping with the Taxation Section's bylaws: a small token gift, such as an item from Marshall Field's corporate gift catalog with a predetermined dollar amount. Corporate gift certificates/catalogs are typically passed on to the succeeding Council Member of this event so that as speakers finish their commitment, they can be rewarded.

When the Taxation Section's fiscal year begins on October 1, the arrangements are well underway for the current year:

- During July/August, ICLE sends a flyer which outlines the year's topics, dates, speakers and locations to all Section members and other interested parties. It does not include the detailed topics to be covered at each seminar—just the date, time, place, seminar title and speakers.
- Eight weeks prior to their program, every speaker needs to be contacted.
- Six weeks in advance of each seminar, the responsible Council Member works with ICLE and the Program Facilitator (who works with the printer) to produce a flyer for the individual seminar. This flyer includes biographical information for each speaker and the more detailed list of topics to be covered. It is mailed to all Section members, and some extra copies provided to ICLE so they can be put out at other ICLE seminars.

A & E Printers and Mailers, located in Lansing, print the monthly flyer. They have a computer file formatted to receive our new data and to create a plate to do a one color-printing run of 1,600 copies. They will order mailing labels from the State Bar of Michigan and follow through with the necessary details to complete the mailing, using the **first-class** bulk rates of the State Bar. All printing, mailing and postage are charged directly to the Taxation Section.

- At both the March and May meetings, the Council Member proposes the seminar topics and begins to look for speakers to fill the slots for the following year: September through May. Sometimes "hot" topics are selected first, other times popular speakers are sought first, or a combination of methods may be employed. In seeking speakers, the Council Member should keep in mind the Taxation Section's commitment to increasing participation by women and minority lawyers.
- During June, dates should be cleared, as much as possible, with the Vice-Chairperson during whose administration the Series will occur. Historically, conflicts have included: the Annual Meeting, Council Meetings, Past President's Dinner, ABA functions, Probate Conference, and ICLE programs.
- By mid-June, Jeff Kirkey from ICLE needs to be contacted so that the Council Member has the printing deadline for ICLE's publicity of the entire project. ICLE usually publishes its advertisements in July/August.
- During July/August, a transition should occur from the current Council Member in charge of this series to the newly appointed Council Member.
- By August/September, the flyers for both September and October need to be prepared so that the succeeding Council Member can assume a smooth transition. These flyers need to be submitted to A & E printers and Mailers six weeks in advance of each seminar so that they can be mailed on a timely basis as noted above.

To summarize: The Section takes the lead on planning these seminars, but agrees with ICLE on the number and timing. ICLE administers the seminars. The division of responsibilities breaks down as follows:

ICLE:

- Produces and pays for the summer “series” flyer.
- Handles and pays for course administration, including reminding speakers of due dates, producing handbooks, arranging for facilities, and providing technical support.
- Includes information about these seminars on the ICLE web site.
- Offers these seminars as part of the ICLE Partnership and retains any registration income.

The Taxation Section:

- Recommends and approves topics and speakers.
- Obtains speaker commitments.
- Sends a Council member to introduce each seminar.
- Produces and pays for individual flyers for each seminar (the Program Facilitator receives information from ICLE or the Council member and works directly with the printer).
- Sends email announcements of each seminar to all Section members with email addresses.

B. Annual Meeting

The Annual Meeting program shall take place in September. A description of the Annual Meeting is provided hereafter in **Section IV, C(1)**. The Annual Meeting may be held in conjunction with the Past Chairpersons’ Dinner. A description of the Past Chairpersons’ Dinner is provided hereafter in **Section IV, C(3)**. A single Council Member shall be responsible for coordinating both functions and reporting their activities to the Chairperson.

The Council Member’s responsibilities include:

- Locating a suitable facility for the meeting and dinner. In recent years the event has taken place at the Skyline Club in Southfield, Michigan. Availability of the facility is limited to members of the Skyline Club.
- Selecting dinner alternatives with personnel from the facility.
- Determining the amount to be charged for dinner for non Council Members (current Council Members, Committee Chairpersons and Past Council Chairpersons do not pay for dinner, their cost is borne by the Taxation Section).
- Securing an appropriate after-dinner speaker for the Past Chairpersons’ Dinner.
- Providing the Program Facilitator with details concerning the Annual Meeting and Past Chairpersons’ Dinner so that suitable notices may be e-mailed to Section Members.
- Coordinating the programs with the conduct of business by the Chairperson.

C. Internet

1. Web site. The Section's web site can be reached directly at <http://www.michigantax.org> or indirectly through the State Bar of Michigan's web site at <http://www.michbar.org/sections/tax>.

The Council Member should provide the web addresses to:

- The Membership and Outreach Coordinator, for printing in the Taxation Section's promotional brochure; and
- The Editor of the Michigan Tax Lawyer, for printing in each issue

The web site should include information about all Council meetings, Committee meetings, CLE conferences (*e.g.*, the Annual Tax Conference, and the After Hours Tax Law Series), and other events of interest to the members of the Section (*e.g.*, the Tax Court Luncheons). This information will generally be reported in the form of an annual calendar

The web site should also include copies of, or links to, all Section publications, including past issues of the Michigan Tax Lawyer (that are generally at least two years old), and articles published by members of the Section.

Detailed information concerning the Section's Annual Tax Conference should be placed on the web site as soon as it is available and updated where appropriate.

The web site should also include lists of the current Officers, Council Members, and Committee Chairpersons, a copy of the current By-Laws of the Section, and copies of the minutes of Council meetings for the last two years.

The web site should also include links to join the Section and to join the Section's e-mail news and discussion group (listserv).

Documents and information for the web site should be provided to the Electronic Publications Coordinators for the State Bar. Their names, phone numbers, and e-mail addresses are available at the State Bar's web site.

Outdated information should be removed from the web site as soon as reasonably possible in order to maintain the appearance of "being current."

2. E-Mail News and Discussion Group (Listserv). The Section sponsors an e-mail news and discussion group (or listserv). The purpose of the e-mail group is to provide a means for electronic communications from the Council to the Section members, and a means for collegial discussion of tax issues among Section members.

The e-mail list is operated and maintained by the State Bar's web service provider. The Council Member will serve as a list administrator (the web service provider also designates one of its staff to serve as a list administrator). The Council Member may obtain the username and password from the service provider.

Participation in the group is limited to members of the Section. Members may submit subscription requests by using the link on the Section's web site. Subscription requests are forwarded automatically to the list administrator for action. The list administrator should verify the subscriber's status as a member of the Section before approving the subscription request. A current list of Section members may be obtained from the Program Facilitator.

The group is not moderated. Any member may post a message without prior review or approval of the list administrator. All users should limit their use of the list to its intended purposes, and comply with listserv etiquette. The Council Member should establish written user guidelines and periodically distribute them in order to remind members of proper use and etiquette. If the Council Member observes any improper use or noncompliance with listserv etiquette, the Council Member should contact the user offlist to address the matter. If the user continues to violate the guidelines, the Council Member may modify, suspend, or revoke the user's subscription privileges.

D. Membership Directory

The Membership Directory of the Taxation Section is maintained in electronic (PDF or Word) format and updated annually. The Membership Directory is available only to Section members for their professional use and is subject to the Privacy and Member Record Policies of the State Bar of Michigan.

Each year in late January, the State Bar of Michigan will supply to the Program Facilitator a list of the members who have joined the Taxation Section for the current year. When the list arrives, the Program Facilitator will convert the new membership list from Excel to Word and compare it to the existing Membership Directory. Updates of member information to the Directory are made by the Program Facilitator. Also in late January or February, the Council Member should update the Federal Agencies, Michigan Agencies, Courts, and Tax Section Council portions of the Directory. This should be done by comparison with the most recent Michigan Bar Journal, by checking web sites for the various courts and agencies, and through telephone calls. Corrections should be forwarded to the Program Facilitator for updating.

Once the update of the Membership Directory is complete, the Council Member should send the electronic file to the Council member responsible for the e-mail news and discussion group (or listserv), with a request that it be sent to all members of the listserv.

The Council Member should also arrange with the webmaster for the Section website and with the editor of the Michigan Tax Lawyer, to place a notice on the Section website and in the next issue of the Michigan Tax Lawyer informing readers that the updated Membership Directory is available upon request to Section members in electronic or paper format upon request to the Program Facilitator.

When Section members request a copy of the Directory, the Program Facilitator should first verify that the requester is a member of the Taxation Section. The Program Facilitator should have an electronic file readily available to forward to Section members that request an electronic version. If a paper version is requested by a Section member, the Program Facilitator should print a copy and mail it free of charge.

E. Membership and Outreach Coordinator

1. Law School Outreach. An important component of the Taxation Section's outreach program is its relationship with law schools located in Michigan. The Section has endeavored to foster interest in the Section and in tax practice by offering several opportunities to law students.

a. Student Articles in the Michigan Tax Lawyer

A Short-Cut Article (2-5 pages) written by a law student is included in each issue of the Michigan Tax Lawyer. We endeavor to include an article from each of the six Michigan law schools on a rotating basis, which should result in each school supplying an article every two years. Law student articles are subject to the same format specifications as articles submitted by members of the bar. They should be reviewed by a member of the law faculty prior to submission to the editor of the Michigan Tax Lawyer. At some of the law schools, students arrange to write an article for independent study credit over the course of the fall or winter semesters.

Some of the schools are not in session during the summer. Therefore, it is wise to arrange for articles for all three issues of the Michigan Tax Lawyer prior to the beginning of the academic year in mid-August. The Council Member should talk to the Dean or designated Tax professors at each of the law schools to obtain these commitments, forward the current specifications, and advise the editor of the Michigan Tax Lawyer who has committed to submit articles. Articles are submitted directly to the editor of the Michigan Tax Lawyer and need not go through the Council Member.

b. Meet and Greet Luncheons

Meet and Greet Luncheons at the law schools have been very successful. The Council Member should maintain contact with the Assistant Dean for Career Placement, designated tax faculty, or other representatives from the school. An offer should be extended to host an informal lunch, breakfast, or 5 p.m. event (to bridge day and evening students) on site at the law school. The best times for the law schools are mid-September to mid-November and late January to late March. The Council Member should ask the law school to publicize the event, and should send a flyer with information suitable for posting. Typically 4 - 6 Tax Section members have attended and 15 - 30 students. The format has included refreshments, brief introductions by the Section members regarding their career paths and particular areas of specialization, and then informal networking allowing students to ask questions of Section members. Once dates have been set for the events, the Council Member must recruit 4-6 Section members to attend trying to solicit a balance of specialties. The Council Member is also responsible for arranging for appropriate refreshments, whether sandwiches, pizza and pop, etc. Some schools will arrange for the food and bill the Section, while the Council Member will need to make his or her own arrangements at other schools. Based on the academic calendar limitations and availability of Section member volunteers, arranging for 2 to 4 of these events per year is realistic with an objective of reaching each of the six law schools at least every other year.

c. Invitations to the Annual Tax Conference, the Tax Court Luncheon, and Other Events

The Section has offered free or reduced rates for a limited number of students from each law school to our various events. When the Council approves a certain number of these scholarships, the Council Member should convey the invitation to the contact at the respective law schools.

The basis for selection of the students is up to the law schools. Reservations should be made by the law student directly with the person taking reservations for the program, and need not go through the Council Member. In the past, the Section has offered five (5) scholarships to each law school for the Tax Court Luncheon and two (2) to each law school for the Annual Tax Conference.

The remaining portion of the Membership and Outreach Coordinator is reserved at this time.

F. Michigan Bar Journal, Tax Theme Issue and Section Briefs Liaison

1. In General. The State Bar of Michigan publishes the Michigan Bar Journal magazine monthly for its members in both a printed form and an on-line format. The following web site is the location of the on-line Journal: <http://www.michbar.org/journal/home.cfm>. This professional publication contains articles and information relating to all aspects of the legal practice and is intended to provide practical reading for bar members and the public.

The Taxation Section liaison to the Michigan Bar Journal shall be a member of the Tax Council selected by the Chair to coordinate the Taxation Section's involvement with the magazine in two (2) areas. First, the liaison shall be responsible for coordinating the publication of a "tax theme issue" of the magazine. Second, the liaison will be responsible for providing the short article in the monthly "Section Briefs" column that is intended to notify members of the bar and the public of some of the activities of the Taxation Section. Accordingly, the duties of the liaison include the following:

2. Tax Theme Issue: Liaison Duties

a. Scheduling the Tax Theme Issue

i. **Publication Timetable.** The Michigan Bar Journal's tax theme issue is published approximately every two to three years. Nothing is prepared during the "off" years. Upon appointment as the liaison for the Michigan Bar Journal, or within 60-90 days following the publication of the last theme issue, whichever occurs first, the liaison needs to contact the current acting Managing Editor of the Michigan Bar Journal, to determine the approximate timetable for the next tax theme issue. Currently, the Publication Committee's practice is to schedule the theme issue at least one year following the meeting in which the Committee makes an assignment. Further, it is recommended that there be approximately a (1) one year time separation from the scheduling of the tax theme to the deadline for publication so as to allow ample time to accomplish the timely solicitation, preparation and delivery of the tax articles to be included in the tax theme issue.

ii. **Requesting the Tax Theme Issue.** If, after consulting with

the Managing Editor, the liaison is advised that the timing for the next tax theme issue would fall within the two to three year timetable after the last publication, the liaison should submit a request with the Publication Committee to secure a month that would fit within this cycle. The Publications Committee will normally approve the request at its next regularly scheduled meeting and then notify the liaison of both (1) the month when the next tax theme has been scheduled and (2) the name of the member of the Publications Committee assigned to work as the theme editor for the tax theme issue. If the scheduling for the next tax theme issue would occur before the expiration of said two or three year cycle, the liaison may request that the Publication Committee move the tax theme issue to a later month's publication so as to fit within the timetable.

iii. Managing Editor and Publications Committee. The name of the current Managing Editor and the members of the Publication Committee, together with a list of the future scheduling for all theme issues, are found on the Michigan Bar Journal's web site at http://www.michbar.org/journal/about/staff_board.cfm.

b. Theme Guidelines:

i. Number and Length of Articles.

aa. Per-Tax Theme Issue Word Limit. The tax theme issue is subject to an over-all 10,000-word limit. This usually produces three (3) or four (4) individual articles (each of which must also comply with the per-Article guidelines described below),

bb. Per-Article Word Limit. The number and length of each article is to be determined by the liaison subject to the over-all word limit requirement. Normally, each tax theme issue will consist of either four (4) articles (consisting of approximately 2,500 words per article) or three (3) articles (consisting of approximately 3,333 words per article).

cc. Right to Condense Article. If the overall word limit is exceeded, then any article that exceeds the per-article word limit could be condensed for the printed Journal and the full article will be published in the on-line Journal.

ii. Optional Theme Introduction. No theme introduction is necessary, but if the liaison desires to include one in the tax theme issue, then the theme introduction shall not exceed 700 words and the articles and the theme introduction together must not exceed the 10,000-word limit.

iii. Theme Editor. After the tax theme issue has been assigned, any and all questions as to the theme edition regarding the tax theme issue, concerning the format or length of articles, topics, deadlines, etc., should be addressed to the theme editor (with any unresolved issues to be directed back to the Managing Editor). The level of involvement by the assigned theme editor will vary depending on the individual assigned, personalities and the needs of the liaison.

c. Article Guidelines:

In addition to the foregoing theme guidelines, the general article guidelines,

as published and updated from time to time by the Michigan Bar Journal, must be understood and followed by each author. The current general article guidelines are found on the Journal's web site at http://www.michbar.org/journal/about/staff_board.cfm. Each potential author should be provided with a copy of the current guidelines at or before the time of committing and directed to said web site for other information relevant to the article that may be published.

d. Tax Article Solicitation:

i. Locating Authors. As soon as the publication timetable has been determined, the liaison should notify both the members of the Tax Council and the Committee Chairs requesting that they write (or find a person on their Committee or in their firm to write) an article in their area of tax practice. The liaison should also consult with members of the Tax Council at the next regularly scheduled meeting to consider other avenues to locating potential authors, including contacting attorneys who are tax instructors at one of the in-state law schools to request articles. The liaison will need to request at least four (4) and as many as six (6) articles in case an author is unable to meet his/her commitment. If more tax articles are prepared than may fit within the over-all word count, the liaison working with the theme editor will select which of the completed articles will be published. The liaison should advise the authors that any tax articles not selected for publication in the current tax theme issue might be submitted elsewhere by the author for publication (e.g., another issue of the Michigan Bar Journal or the Michigan Tax Lawyer).

ii. Acceptable Topics. Any potential author without a definite tax topic will not be accepted. Both the Tax Section liaison and the assigned theme editor will have the right to accept or reject any tax topic proposed by any author. The main concern of the liaison is to produce a somewhat diverse array of tax articles. In addition, the assigned theme editor may advise that Michigan Bar Journal is planning to publish on a similar topic in the months preceding the tax theme issue. *Accordingly, both the author's contact information and the expected tax topic of his/her article must be immediately disclosed to the assigned tax theme editor so any problems may be detected in advance and the editor may assist in proposing preferred alternatives.*

iii. Author Qualifications. Any author who volunteers to prepare an acceptable tax article for the theme issue should be an attorney who is a member in good standing with both the State Bar of Michigan and the Taxation Section. The author should be provided with all information relevant to his/her commitment and should acknowledge that he or she is familiar with the publication guidelines, the total number of articles proposed to be published in the issue, the word requirements associated with his or her article and the deadline for submission of the completed article in order to allow time for editing. In this regard, the liaison should receive a signed written confirmation from each author acknowledging his or her understanding of the commitment so as to avoid any misunderstandings. *Furthermore, the liaison needs to maintain monthly contact with each of the authors to ensure that each is continuously informed of the publication deadline for the tax theme issue and to insure all of the publication guidelines are being followed.* Failure of the authors to submit completed articles on a timely basis may cause the Michigan Bar Journal to cancel the tax theme edition.

e. Finalization and Submission of Articles to the Journal.

Each article should be delivered to the liaison prior to submission

to the tax theme editor. Most authors are conscientious in editing their own articles, but the liaison has responsible to assist each author in preparing same for publication. The author should then send completed articles to the tax theme editor for final editing (with a copy to the liaison and the Managing Editor) on disk or via e-mail. *All tax articles and related materials must be submitted in final form to the Journal two and one-half (2½) months before the 1st day of the scheduled publication month for the tax theme issue.* For example, if the tax theme issue is scheduled for November publication, then all tax articles, author biographies and the theme introduction (if any) must be submitted on or before August 15th preceding the 1st day of November.

3. Section Briefs: Duties of Liaison

The Taxation Section has the option to submit a short summary of Section activities and events to the Michigan Bar Journal for publication under the monthly column running under the name of “Section Briefs.” The length limit is 75 words. The deadline for submission is the 5th day of each month for the next month’s publications (i.e. January 5th for the February Journal). An e-mail is sent each month by the Managing Editor of the Journal to the Chair and/or the liaison reminding them of this deadline. The liaison should review the calendar of Section activities located on its web site and consult with the Chair and Committee Chairs as to what should then be included in this column for the Section. The following is a sample notice for publication in Section Briefs immediately after a Taxation Section’s annual meeting:

Taxation Section

The new officers of the Taxation Section are: Chair, _____; Vice Chair, _____; Treasurer, _____; and Secretary, _____. The Taxation Section's Annual Tax Conference will be held on _____, 20__ at _____ in _____. The Section also publishes the Michigan Tax Lawyer three times a year, conducts, through its committees, numerous educational sessions on current topics, and sponsors several presentations in the ICLE After Hours Tax Law series (see www.michigantax.org for more information).”

The liaison, following approval from the Chair, should e-mail the notice to the Managing Editor of the Michigan Bar Journal. The name and contact information for the Managing Editor is located on the Journal's web site at http://www.michbar.org/journal/about/staff_board.cfm.

G. Michigan Tax Lawyer

1. Editor. The Taxation Section publishes the Michigan Tax Lawyer magazine three times a year for its members. The magazine is also circulated to a select group of libraries and legal on-line services. This professional publication contains articles and information relating to all aspects of tax practice and is intended to provide practical reading for our members. The magazine is managed by an Editor and an Assistant Editor. The magazine is edited and published by A&E Printers

The magazine contains at least two (2) feature articles, two (2) “shortcut” articles, an update on state and local tax matters, and short columns by the chairperson of each tax committee updating the Section on their activities. Committee Chairpersons are responsible for

recruiting authors for the feature articles as well as for providing a short column updating the Taxation Section on their committees' activities. One of the shortcut articles is prepared by a law student at a Michigan law school on a rotating basis. Regular contributing authors are contacted by either the Editor or the Assistant Editor to contribute the second shortcut article. The Editor is responsible for recruiting an author to prepare the update on state and local tax matters.

2. Advertising. A Council Member is appointed to be in charge of advertising for the Michigan Tax Lawyer. That Council Member is responsible for contacting potential advertisers, explaining the benefits of advertising in the Michigan Tax Lawyer and giving the potential advertiser a copy of the Michigan Tax Lawyer advertising form. (Periodically, the advertising form will need to be reviewed and updated.)

Secondly, this Council Member obtains the camera-ready advertisement from the advertiser and forwards it to the Michigan Tax Lawyer Editor on or before the due date for advertisements for each issue of the Michigan Tax Lawyer and sends all advertising receipts to the Treasurer.

The Council Member in charge of advertising for the Michigan Tax Lawyer should also be aware of the Taxation Section's advertising policy stated on the Michigan Tax Lawyer advertising form:

The Michigan Tax Lawyer shall not accept any advertising whatsoever unless otherwise agreed to by the Council.

3. Preparation. The Michigan Tax Lawyer magazine (the “magazine”) is published three times per year as follows:

- First publication date— January 15
- Second publication date— May 15
- Third publication date— September 15
- The Editor should determine the committees which are responsible for submitting a feature article and should solicit someone to prepare the state and local tax update. The Editor and Assistant Editor should confirm the preparation of the law student short subject article with the applicable law school, and should recruit persons to prepare other short subject articles. Also, the Editor and Assistant Editor should determine whether there is any other information, news, advertising or announcements which should be published in the magazine.
- All articles, reports and other submissions should be submitted to the Editor two (2) weeks prior to the publication date so that they can be given to the publisher to be proofread (i.e., due date):
 - First issue article due date— January 1
 - Second issue article due date— May 1
 - Third issue article due date— September 1

- Approximately six weeks prior to the publication due date, send out reminder letters to the chairpersons and special contributors to advise them of the due date for the upcoming issue and to remind everyone to send a disk as well as hard copy (or e-mail).
- Approximately four weeks prior to the due date, send out another reminder notice to everyone who has not submitted their reports, articles, etc.
- If all reports and articles are not received by the due date, the Editor will have to call the chairpersons and authors to remind them.
- Copy all reports and articles onto the Editor's computer, check for format errors and spelling errors. The Michigan Tax Lawyer is printed in 10-pitch Courier. The Editor should review the first draft and should send a hard copy via email to the Section's contact person at A&E Printers (the publisher). Send A&E Printers the original copy of the Section Chairperson's letter because it needs an original signature.
- When the first draft is sent to A&E Printers, request mailing labels in "zip code order" for the Tax Section through Joan M. Kreutzman, the Member Records Clerk at the State Bar of Michigan, telephone no. (517) 346-6341, fax no. (517) 372-1139. The State Bar usually sends the labels within a week. The A&E Printers' representative will send the first draft back in typeset format as it will appear in the Michigan Tax Lawyer. (The ideal number of pages is 32.) The Editor should review the Michigan Tax Lawyer for accuracy in the layout and review any changes that were made. If the draft version is correct, fax their respective reports to each chairperson and each author for final review. **Make sure that you give a deadline for authors to respond with their changes.** Three days is more than sufficient time for them to respond. The author or chairperson should not rewrite the articles unless legislation has changed drastically. When the Editor has received all changes, print the changes on the draft copy of the Michigan Tax Lawyer (in red) and send it to the A&E Printers' representative. (Depending on the time restraints, the changes can be faxed/mailed to A&E Printers as well.)
- The A&E Printers' representative will make the changes and send a second typeset draft incorporating those changes. The Editor should go over the final draft version and if no further changes are required, notify A&E Printers that there are no further changes so that they may have the Michigan Tax Lawyer printed. A&E Printers will also send an invoice within a couple of weeks and this should be submitted to the current Tax Section Treasurer.
- Extra copies of the Michigan Tax Lawyer will be sent to both the Editor and the Program Facilitator. A&E Printers will submit its invoice to the current Tax Section Treasurer. Extra issues should be distributed in accordance with the Records Retention Policy described hereafter.
- Because some of the Committee Chairpersons change in September of each year,

the records need to be updated accordingly.

4. Record Retention. The Record Retention Policy states, in pertinent part:

The Editor of the Michigan Tax Lawyer is responsible for retaining one original of each issue of the Michigan Tax Lawyer. The outgoing Editor will deliver one copy of each issue of the Michigan Tax Lawyer to the new Editor. If appropriate for the specific year in question, forty copies of the Michigan Tax Lawyer should be given to the Vice Chairperson for distribution at the meeting of the National Association of State Bar Tax Sections. If appropriate for the specific year in question, additional copies of the Michigan Tax Lawyer should be sent to the Council Member responsible for the Annual Meeting so these copies can be available for distribution to attendees who may be interested in joining the Taxation Section. Additional copies of the Michigan Tax Lawyer should be made available to the Membership Outreach coordinator for distribution at law student gatherings. Also, the Editor should provide ICLE with copies for distribution at After-Hours Tax Law Series programs. The outgoing Editor will also give his or her files on the Michigan Tax Lawyer to the new Editor.

H. Annual Tax Conference

The Taxation Section sponsors the Annual Tax Conference each year in May.

The Annual Tax Conference is presented through the joint efforts of the Annual Tax Conference Chairperson, Assistant Chairperson, and the Program Facilitator.

1. Review Resort and Contract. Preparation for each conference begins well in advance.

- In January, approximately 1-1/2 years prior to each conference, the Assistant Tax Conference Chairperson should recommend one or more conference sites to the Council.
- In April, prior to the following year's conference, either the Assistant Tax Conference Chairperson or the Program Facilitator should arrange to do an on-site visitation. This visitation, whereby the Program Facilitator can charge his or her mileage to the site and his/her time in meeting with the hotel or conference facility staff, should explore all possible facilities that will be used during the prospective Annual Tax Conference. Sites in the Detroit metro area will probably yield best attendance.
- In May of the year prior to the Annual Tax Conference, the Assistant Tax Conference Chairperson should present the Council Members the contract for the hotel/conference facility. When the contract is approved, the Taxation Section Chairperson will sign the contract. The Taxation Section Treasurer will provide the Assistant Chairperson with a deposit to hold the date of the meeting with the

hotel/conference facility.

- Less than one year prior to the Annual Tax Conference, the deposit mentioned above should be fully refundable by the hotel/conference facility if the contract needs to be cancelled.

2. Sponsorship. The Assistant Tax Conference Chairperson is responsible for obtaining sponsorship for the Annual Tax Conference from one to three outside sources. Typically, large banks have provided a stipend of \$5,000 (although a larger stipend may be requested) in return for being advertised as the co-sponsor.

- In June of the year preceding the Annual Tax Conference, the Assistant Tax Conference Chairperson should target large banks or other appropriate financial institutions which would be interested in providing sponsorship. Until sponsorship is obtained, it is premature to proceed with other aspects of the conference.
- Once confirmed, the sponsor's logo should be secured for use in advertising/brochures.

3. Speakers. The Assistant Tax Conference Chairperson should begin to contact speakers for the conference as soon as the sponsors are secured.

- During the May Council Meeting, the Assistant Tax Conference Chairperson should ask Council Members and Committee Chairpersons for suggestions regarding speakers for the following year's conference. The Assistant Tax Conference Chairperson should be aware of the State Bar of Michigan's commitment to increasing participation of women and minority lawyers.
- Speakers who have been "well received" by conference participants in prior years may be invited back.
- During the fall prior to the year of the Annual Tax Conference, the Tax Conference Chairperson begins to contact potential speakers.
- Although it is in some ways easier to attract quality speakers regarding estate planning topics, the conference planner should be careful to keep the programs of interest applicable to all attendees as much as possible. Business tax topics, in particular, arguably appeal to a wider range of members within the Tax Section, and will also more commonly pull from members of the Business Section. Finding quality speakers for business tax topics is more difficult and the Tax Conference Chairperson should plan on spending more time seeking such speakers.
- The current preferred format for the Annual Tax Conference is for each Section Committee Chairperson to address the audience during the first two hours. Each Committee Chairperson will speak for 20 to 30 minutes regarding important updates over the course of the year. Committee Chairpersons are asked to be

involved with this and/or to obtain knowledgeable quality speakers to assist. In the afternoon, it is encouraged that Section Committees conduct breakout sessions in order for participants to attend sessions more relevant to their area of practice.

- The Tax Conference Chairperson needs to be aware of budget constraints when inviting speakers since the Taxation Section has historically reimbursed speakers only for their moderately priced travel, accommodation, and meal expenses. However, additional amounts may be subject to approval of a carefully planned conference budget and projected revenue.
- By November, the Tax Conference Chairperson should be finalizing arrangements with each speaker, confirming their topic and speech title (for purposes of advertising in the Michigan Bar Journal, the Michigan Tax Lawyer, and the promotional brochure).
- The Tax Conference Chairperson should ask each speaker to prepare a typed outline or notes of at least 15-20 pages per hour of speaking (not to exceed 200 pages) for printing in the “speakers’ notebook.”
- From January through April, the Tax Conference Chairperson should maintain regular contact with each speaker. This will ensure that each speaker maintains an awareness of his or her commitment to the Taxation Section. Historically, a few speakers have neglected their commitment, and the Taxation Section was forced to find a last-minute replacement.
- In March, the Tax Council Chairperson needs to remind the speakers to make their own travel arrangements using coach airfare. Also at this time, the speakers should be reminded to make hotel reservations. Presumably, the Program Facilitator will coordinate hotel reservations.

4. Advertising. Advertising is done through both the Michigan Bar Journal and the Michigan Tax Lawyer. Monthly e-mails also work well. A schedule of advertisements, with progressively more detail about the Annual Tax Conference, should be set up as follows:

- The Michigan Bar Journal accepts advertisements one month prior to publication. They should be sent to the Editor, as follows:
 - November 15, for the December issue
 - December 25, for the January issue
 - January 15, for the February issue
 - February 15, for the March issue
 - NO ADS are accepted for the April (Directory) issue
 - April 15, for the May issue
- The Michigan Tax Lawyer accepts copy two weeks prior to printing. Advertising copy should be sent to the Editor as follows:
 - January 1, for the January 15 printing

- May 1, for the May 15 printing

5. Brochure. Work on the brochure is typically begun eight weeks prior to the date when it will be delivered. (Since most of the work occurs during the holiday season, it is important to have a timely production.)

Periodically, when the Tax Conference Chairperson chooses to change the design of the brochure, production should begin one month earlier. The printer will have a staff member available to redesign the brochure; the actual artwork then becomes the property of the Taxation Section, although the Tax Conference Chairperson has not objected to the printer retaining it.

One mailing is prepared and will be delivered in mid March.

- In January, the Tax Conference Chairperson should write the first draft of the brochure to be typed by the Program Facilitator. The Tax Conference Chairperson should request proofreading by the Assistant Tax Conference Chairperson to ensure error-free copy.
- Concurrently, during January, the Program Facilitator should obtain an updated quote from the printer for the brochure, providing or reviewing new artwork if desired.
- By February, the text should be presented to the printer, either by disk or by e-mail. An order should be placed for the number of Taxation Section members. Additional copies of the brochures should be ordered for other advertising opportunities (approximately 250 additional).
- After a proof of the brochure has been completed, the Annual Tax Conference sponsor and the hotel/conference facility should be given a copy of the brochure for their approval, if necessary.
- During February, the printer should return a proof of the brochure to be read and corrected if necessary. If corrections are made, a second proof should be reviewed. Once proofs are approved, the printing process usually takes two weeks. Final copy should be reviewed by both the Tax Conference Chairperson and the Assistant Chairperson before it is mailed.
- The brochure should be mailed in early-March. Most of the brochures will arrive within one week.

6. Speakers' Notebook. As noted under "Speakers" above, the Tax Conference Chairperson should maintain regular contact with each speaker.

- In March, when the second brochure is being mailed, the Program Facilitator should schedule production of the speakers' notebook.
- By April, the Tax Conference Chairperson should request that each speaker

forward his/her notes for the speakers' notebook.

- By April 15th, the Tax Conference Chairperson should forward the notes to the Program Facilitator for delivery to the printer.
- During the beginning of April, the Tax Conference Chairperson should continue contact with any speakers who have not complied with the request for notes. As soon as any late notes are received, they should be forwarded to the Program Facilitator for immediate delivery to the printer.
- As a last option, the Tax Conference Chairperson can suggest that a speaker may choose to print his/her notes on three-hole punched paper and bring them to the Tax Conference for insertion into conference binders. The Tax Conference Chairperson should reimburse the speaker(s) at a rate not to exceed that which the printer is charging for the printing.
- By mid April, when the number of pages is established so that the size of the notebooks can be determined, the Program Facilitator should purchase "create-a-cover" three-0ring binders that will allow a custom printed cover to be inserted prior to the conference. At the same time, the Program Facilitator should order tabs for each section of the speakers' notebook. Kinko's is very competitive for purposes of preparing materials and binders.
- Also by mid April, the Program Facilitator should type the additional items which will be inserted as part of the speakers' notebook; i.e., agenda, table of contents, list of attendees, and any other information which the Tax Conference Chairperson wants to include.
- Two weeks prior to the Annual Tax Conference, the Program Facilitator should provide all typed information for printing, coping, and assembling. The printer can provide the assembled notebooks in a week. Kinko's may be able to do it in less time.
- During the week before the conference, the Program Facilitator should arrange to pick up the speakers' notebooks so that he or she can deliver them to the Annual Tax Conference. Once they are delivered to the conference location, they should be kept in locked storage so that no notebooks are missing prior to the conference. (During at least two prior conferences, notebooks which were not locked up were lost or taken.) Evaluation forms should also be prepared and inserted in the conference notebooks. It is important to gain valuable feedback for purposes of the next conference.

7. Breaks. Food and beverage (F&B) service should be planned well in advance of the conference.

- Prior to the following year's conference, when either the Assistant Tax Conference Chairperson or the Program Facilitator visits the prospective conference site, options for breaks should be discussed. Menus and prices should

be considered as part of the overall conference package and should be included in the contract. A recent popular option has been to include the price of lunch and a cocktail hour at the end of the day as part of the conference price.

- In March or April just prior to the conference, the Tax Conference Chairperson or the Program Facilitator should contact the resort to finalize selections. Typically:
 - A mid afternoon break is scheduled with coffee, tea, and pop. Sometimes, cookies or brownies are provided.
 - A cocktail hour has been held at the end of the conference.
 - A continental breakfast highlights the beginning of the conference.
 - The mid morning break is similar to the afternoon break, listed above. It is important that coffee, pop, and water be available.

8. Accommodations. The Tax Conference Chairperson should request a “room block” at the facilities or a nearby hotel. Certain guests will want to stay the night before or the night of the conference. The number of rooms which the council member reserves will be dependent upon the number of attendees at the prior year’s conference, considering that some attendees at off-site accommodations.

Here unlike food and beverage arrangements, the council member should underestimate the number of rooms needed since the Taxation Section may be liable to pay for unused rooms.

- In November, the Tax Conference Chairperson should contact the hotel/conference facility to verify the procedure which the attendees can use to make their own reservations directly with the hotel/conference facility. This information should be printed in the promotional brochure.
- One month prior to the conference, all rooms which have not been reserved should be released by the Program Facilitator. At that point, any rooms which remain in the Taxation Section room block will be charged to the Taxation Section.

10. Reconciling Expenses. Prior to the conference, the Tax Conference Chairperson or the Program Facilitator should arrange with the conference facility to have a staff accountant available to review the mater account (including the conference room) and all food and beverage arrangements.

The Taxation Section does have tax exempt status for the purpose of the conference room, speaker’s hotel rooms and meals as well as the food and beverage service during the breaks.

- On the day of the conference, the Tax Conference Chairperson and the Program Facilitator should meet with the staff accountant. This meeting, which will take approximately 30 minutes, will save numerous hours of follow up with the resort after the conference.

- One month after the Annual Tax Conference, the hotel/conference facility should have provided a final bill to the Tax Conference Chairperson. These should be forwarded to the Taxation Section Treasurer for payment.

I. Tax Court Luncheons

The Taxation Section hosts periodic luncheons honoring each Tax Court Judge who presides over a regular Tax Court docket in Michigan and is willing to participate. The member of the Tax Council assigned the responsibility should immediately ascertain the schedule for the regular calendar that is normally held twice a year in Detroit. The calendar is announced on the Tax Court web site and in IRB releases. Once a calendar is announced (usually six (6) months preceding a regular calendar), or upon being appointed if the responsible member is unfamiliar with the timing, a call should be made to the Tax Court in Washington D. C. at (202) 606-8734 to receive the date for the next scheduled Tax Court calendar in Detroit and the name of the Tax Judge assigned to this calendar. A call should be then placed to the chambers of the Tax Court Judge to determine whether the assigned Judge would be interested in having the Taxation Section sponsor a luncheon in his/her honor with the Judge expected to make a few informal remarks and possibly answer a few questions. Preceding the lunch, the Taxation Section will normally hold a cash bar reception for approximately 30 minutes. If the Judge agrees to the luncheon, than proceed as outlined below; provided, however, if the Judge is not willing to take part then the responsible Tax Council member should expect to repeat the foregoing request process as and when each subsequent calendar is announced for Detroit until an assigned Tax Judge agrees to participate.

The date of the luncheon should be scheduled (with the approval of the Tax Judge) for either the day of the calendar call or the day following. The Judge may not have a reason (or desire) to remain in Detroit beyond those days if the calendar is not lengthy or if all cases settle immediately. The date of the event should be supplied to the Program Facilitator for a conflicts check and to have same entered on the Taxation Section calendar. The date should be immediately sent via e-mail to all members of the Council and to Chairs of each Committee with a request to save the date and for each chair to announce the luncheon at meetings of their respective Committee held prior to said date.

As soon as a Tax Court Judge agrees to the luncheon and the date is confirmed, then, the Council Member should commence making the luncheon arrangements. First, the downtown Detroit location where the Taxation Section will host the Tax Court Luncheon should be reserved. The facility should be able to accommodate interested Taxation Section members, IRS personnel and the Judge. The Detroit Club has been the venue for the luncheon due to its proximity to the Tax Court. Obtain both a cash bar and luncheon menu from the selected location and choose drink/meal options. The meal options should be included in the invitations with the request that meal choices be made at the time of making reservations to attend the luncheon. Past luncheon notices should be referenced to determine the extent of these selections

- The cost of the luncheon should be approached with the intent of securing a well-attended event of at least 25 people. Further, the luncheon could serve as an “outreach” event to attract law students and tax instructors from in-state law schools as well as Michigan attorneys with less than 3 years of practice who are not yet members of the Section. If the current Council Chairperson approves, and

after addressing budget concerns and consulting with the acting membership outreach coordinator, the luncheon invitations may include reduced costs as an incentive to targeted groups (e.g. law students or members of the Young Lawyer Section who may be interested in joining the Taxation Section).

It is important to be sensitive to the cost of the luncheon since Office of Chief Counsel members are not reimbursed. All participants, except the Judge, pay for their lunches. Discounts (discussed in the preceding paragraph) may be given to certain groups to encourage new membership. The Tax Court Luncheon series has historically been funded by the Taxation Section to the extent that a portion of the per plate lunch cost has been supplemented and the Section has paid the entire cost of all room charges, gratuities, taxes, podium charges and other miscellaneous costs associated therewith. All budget concerns must address historical costs as well as any discounts.

- The Council Member should also obtain a copy of the docket as soon as it is available from the Office of Chief Counsel by calling (313) 237-6400. Attorneys on the docket who are not already on the luncheon mailing list should be added. (The mailing list for the luncheon is available from the previous Council Member who hosted the Tax Court Luncheons as well as from the Membership Services Department of the State Bar of Michigan.)
- As soon as the arrangements regarding the luncheon are finalized, notices for the luncheon should be placed in the Section Briefs column of the Michigan Bar Journal and in the Michigan Tax Lawyer upon confirmation of the judge and date for the luncheon. Also, contact the Detroit Legal News, Editor's Department, to schedule a photographer and notice in their paper.
- All invitations should be sent either via 3rd class bulk mail and/or alternatively via e-mail to the members. This step should be coordinated with the Program Facilitator to ensure a current membership list is used; provided, however, any law student and/or tax instructor invitations should be coordinated with the Membership Outreach Coordinator and any invitations for new attorneys should be delivered to members of the New Lawyers Sections with the assistance of the current Chair of that Section. All invitations should include a reservation form to be returned along with a check and the meal choice for each reservation.
- Not later than two weeks prior to the luncheon, follow-up calls should be made to the Office of Chief Counsel and all of the attorneys who have a case on the docket if they have not already responded to the invitation. Also a final count of the number of attending the luncheon should be confirmed with the facility handling the event.
- Payment should be made at the time of reservation with check payable to "State Bar of Michigan", or on the day of the luncheon, cash or check payment is accepted from attendees. Nametags act as their "lunch ticket" once payment is received. An individual should be present at the luncheon to collect additional funds as well as check in the attendees and pass out nametags. This individual historically has been a member of the Council Member's staff. This individual is

invited to attend the luncheon with the lunch being paid for by the Council Member or Council Member's firm.

The luncheon begins shortly after noon with a cash bar reception for approximately 30 minutes, lunch is served at 12:30 and concludes at about 1:15 p.m. with remarks from the visiting Judge. The Council Member should give a short introduction for the Judge. This should be coordinated through the Judge's office as to content of introduction. Judges usually comment regarding recent cases and procedural issues and often allow questions. However, the visiting Judge may have an agenda that they wish to present at the luncheon. This will be determined at the time contact is made with the visiting Judge.

The Council Member will pay for the luncheon as pre-arranged with the location. Immediately following the luncheon, a Section Expense Voucher should be completed and submitted, with receipts attached, to the Treasurer for reimbursement. Checks from attendees for the luncheon, and a completed Cash/Check/Credit Card Transmittal Form, are also sent to the Treasurer after the luncheon for deposit to the Taxation Section's account. Contact the Treasurer and/or the Program Facilitator for these forms.

J. Public Policy Liaison/State and Federal Legislation Monitor

From time to time the Council will be in a position of engaging in an ideological activity, which means advocating a position with respect to pending legislation or administrative action. This can happen in one of three ways:

1. The State Bar of Michigan may seek the Council's input on a Keller-permissible subject matter about which the State Bar is considering advocating a position.
2. The Council may be asked to publicly advocate on a matter of proposed legislation or regulation by the particular legislative or administrative body.
3. The Council may choose to publicly advocate on a matter of proposed legislation or regulation of its own volition.

Before engaging in any ideological activities on behalf of the Section, the position to be publicly advocated should be approved by a vote of the Council. The individual council member charged with the responsibility of Public Policy Liaison should develop a proposed position for submission to other council members, together with materials both supportive of the proposed position and in opposition to it.

Ideological activity and the public advocacy of a position will be done in accordance with the provisions of Michigan Supreme Court Administrative Order 2004-01 and State Bar of Michigan Bylaws, Article VIII.

The Public Policy Liaison will also be charged with the responsibility of monitoring proposed Michigan and federal tax legislation and informing the Council of such legislative activity at Council meetings. The Public Policy Liaison may recommend that the Council publicly advocate a position with respect to proposed Michigan legislation.

III. COMMITTEE CHAIRPERSONS

A. General Job Description

Committee Chairpersons are appointed by the Taxation Section Council to serve for terms commencing on October 1 and running for two years. Duties of each Chairperson include the following:

1. **Council Meetings.** Each Committee Chairperson is expected to attend Council Meetings on a regular basis. There are six meetings per year; the schedule of these is published each October. The Committee Chairperson should submit a written report to the Taxation Section Chairperson in advance of the meeting, and should present a summary of the report orally at each meeting.

2. **Committee Meetings.** There should be at least three to four meetings scheduled by each committee during the fiscal year from October 1 through September 30. Ideally, one meeting will be scheduled each calendar quarter. It is the responsibility of the Committee Chairperson to schedule these meetings, arrange for speakers, and conduct the meetings. Prior to scheduling the meetings, the Committee Chairperson should check with the Program Facilitator to insure that there is no conflict of meeting dates with other Taxation Section business.

The Treasurer or the Chairperson of the Taxation Section should approve meeting expenses in advance. (A series of letters follows this section to verify that speakers from government agencies can use the State Bar of Michigan's tax exempt status, based on a 1956 Private Letter Ruling, to accept reimbursement of travel and other costs.) Committee Chairpersons are encouraged to vary the location of meetings across the state or consider closed circuit telecasts or other technological alternatives to foster greater participation in committee activities by all Michigan tax lawyers.

The Committee Chairperson should have the entire year's meeting schedule planned, including dates, locations and speakers, by November 1st.

3. **Michigan Tax Lawyer.** Each Committee Chairperson has two distinct responsibilities in this regard. First, a written report of committee activities is required for each quarterly issue of the Michigan Tax Lawyer. Chairpersons should adhere strictly to the Editor's schedule in submitting these reports.

Second, each Committee Chairperson is responsible for obtaining one or two articles from tax lawyers who are members of the committee for publication in the Michigan Tax Lawyer. The Committee Chairperson is responsible for reviewing the article(s) for content to assure that high standards of legal writing are being met. The Editor will alert Chairpersons about the issue(s) of the Michigan Tax Lawyer for which an article is expected from each committee. Strict adherence to publication deadlines is essential. See Section II, G3 of this Manual.

4. **Michigan Bar Journal.** Periodically, the Michigan Bar Journal produces a Tax Issue (usually every two to three years). During the year when this occurs, each Committee Chairperson obtains and reviews one article for consideration of publication in this issue. (It should be understood by the author that the article may not be published, depending on available space and editorial considerations beyond the control of the Tax Council.) In addition, Committee Chairpersons should respond to periodic requests for articles for the "Tax Notes" column in the Michigan Bar Journal.

5. **Conferences.** Committee Chairpersons are expected to assist the Taxation Section Council in planning and obtaining speakers for conferences.

- By the middle of May, speakers for the After Hours Tax Law Series should be contacted.
- By the end of October, speakers for the Annual Tax Conference should be procured.

6. **Successor Nomination.** By **May** (no later than the second to the last meeting of year) during the year in which the Committee Chairperson's two-year term expires, the Committee Chairperson will present to the Taxation Section Chairperson the names of qualified individuals who might serve as his or her successor for the following two-year term. By June, after obtaining approval of one or more possible qualified successors from the Taxation Section Chairperson, the Committee Chairperson should confirm the willingness of one of the approved qualified individuals and present to the Taxation Section Chairperson the name of the willing and qualified individual to serve as successor.

7. **Miscellaneous.** Each Committee Chairperson is encouraged to promote not only membership in the Taxation Section and their particular committee but also attendance at the Annual Tax Conference. Additionally, each Committee Chairperson is expected to assume special projects relating to his or her committee's area of practice as the need arises.

8. **Records Retention Policy.** By **September 30th of the Committee Chairperson's second term**, each Committee Chairperson is responsible for delivering his or her files to that Committee Chairperson who will be handling their activity for the next fiscal year (from October 1 through September 30). The Records Retention Policy of the Taxation Section states, in pertinent part:

A Committee Chairperson is expected to provide an orientation and other direction to his or her successor. The orientation should include the transfer of sufficient records to the succeeding Committee Chairperson to insure an efficient transition. Such transition records should, to the extent maintained by the Committee, include an updated copy of the mailing (e-mail/fax broadcast) list(s) used by the Committee to publicize its meetings and records of the content (such as the agenda) of the meetings held over the prior two years. An outgoing Committee Chairperson may dispose of records received from a predecessor (except to the extent the Committee Chairperson incorporates such records into his or her current file) at the time he or she transfers current records from the most recent two-year term to a successor.

B. List of Committees

The following Committees are formed around substantive areas of tax practice. Committees meet regularly to discuss areas of common concern and to present speakers on various topics of interest in that practice area. Each Committee also makes available to its members all of the latest information on legislative and judicial activities in that area of practice.

- 1. Business Entities**
- 2. Employee Benefits**
- 3. Estates and Trusts**
- 4. Practice and Procedure**
- 5. State and Local**

IV. POLICIES AND PROCEDURES

A. Bylaws

The Bylaws were drawn up when the Taxation Section was formed in 1957. They have been amended as needed.

BYLAWS OF THE TAXATION SECTION OF THE STATE BAR OF MICHIGAN

ARTICLE I NAME AND PURPOSES

SECTION 1. This section shall be known as the Taxation Section of the State Bar of Michigan.

SECTION 2. The purposes of this Section shall be to study the laws and procedures pertaining to the law of taxation and to promote the fair and just administration of local, state, and federal tax laws; to study and report upon proposed, necessary, or desirable legislation; to promote throughout the State of Michigan, the legal education of members of the bar and the public on the subject of taxation by sponsoring meetings, institutes, and conferences; to promote the Section through outreach programs.

ARTICLE II MEMBERSHIP

SECTION 1. Each member of the Section shall pay to the State Bar of Michigan annual dues in an amount set by the Council from time to time. Each student member of the Section shall pay to the State Bar of Michigan annual dues in an amount set by the Council from time to time. Any active, inactive and emeritus member of the State Bar of Michigan, upon payment of the annual dues for the current year, shall be enrolled as a member of the Section. Thereafter the dues shall be paid in advance each year concurrently with payment of the annual State Bar of Michigan dues.

ARTICLE III COUNCIL AND OFFICERS

SECTION 1. There shall be a Council of fourteen voting members which shall consist of the Chairperson, Vice-Chairperson, Secretary, Treasurer, and Retiring Chairperson, together with nine other members to be elected by the Section as hereinafter provided. The immediately preceding past Chairperson shall be a voting member of the Council for one year following his/her retirement.

SECTION 2. The Chairperson, Vice-Chairperson, Secretary and Treasurer shall be nominated and elected in the manner hereinafter provided at each annual meeting of the Section, to hold office for a term beginning at the close of the annual meeting at which they shall have been elected, and ending at the close of the next succeeding annual meeting of the Section, or until their successors shall have been elected and qualified, whichever occurs later.

SECTION 3. At the annual meeting of the Section at which these bylaws shall have been adopted, of the nine elective members of the Council, three shall be nominated and elected to serve for one year; three, for two years; and three, for three years. ("Years" as herein used, means a term beginning at the close of the annual meeting at which they shall have been elected, and ending at the close of the first, second or third succeeding annual meeting of the Section, respectively). Thereafter, upon the expiration of each of these initial terms, three members of the Council shall be elected at each annual meeting of the Section for terms of three years beginning at the close of such annual meeting.

SECTION 4. No person who has served as Chairperson, Vice-Chairperson, Secretary or Treasurer without interruption for two consecutive terms immediately preceding the term for which the election is held, shall be eligible for election to that same office.

SECTION 5. No person shall be eligible for election as an elected member of the Council if he/she has served without interruption two consecutive three-year terms immediately preceding the term for which the election is held.

ARTICLE IV NOMINATION AND ELECTION OF OFFICERS

SECTION 1. NOMINATIONS. In May of each year, the then current Chairperson shall appoint a nominating committee consisting of himself/herself and the three (3) immediately preceding past Chairpersons of the Section, which committee shall make and report nominations to the Section for the offices of Chairperson, Vice-Chairperson, Secretary, Treasurer, and members of the Council, to succeed those whose terms will expire at the close of the then annual meeting, and to fill vacancies then existing for unexpired terms. Other nominations for the same offices may be made from the floor.

SECTION 2. ELECTIONS. All elections shall be by voice vote of the members present at the annual meeting, unless voting by written ballot is requested and approved by a majority vote of the Members present at the annual meeting or the outcome of the election by voice vote is indeterminable in which case voting by written ballot shall be required.

ARTICLE V DUTIES OF OFFICERS

SECTION 1. CHAIRPERSON. The Chairperson shall preside at all meetings of the Section and of the Council. The Chairperson shall formulate and present to the State Bar of Michigan an annual report of the work of the Section for the past year. The Chairperson shall see that all resolutions of the Council are carried out. The Chairperson shall perform such other duties and acts as usually pertain to the office.

SECTION 2. VICE-CHAIRPERSON. Upon the death, resignation, or during the disability of the Chairperson, or upon the Chairperson's refusal to serve, the Vice-Chairperson shall perform the duties of the Chairperson for the remainder of the Chairperson's term, or in the case of the Chairperson's disability, during so much of the term as the disability continues.

SECTION 3. SECRETARY. The Secretary shall be the custodian of all books, papers, documents, and other property of the Section. The Secretary shall keep a true record of the proceedings of all meetings of the Section and of the Council, whether assembled or acting under submission. With the Chairperson, the Secretary shall prepare a summary or digest of the proceedings of the Section at its annual meeting. The Secretary, in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section.

SECTION 4. TREASURER. The Treasurer, in conjunction with the Chairperson, as authorized by the Council, shall attend generally to the business of the Section and shall keep an accurate record of all moneys received by and expended for the use of the Section. The Treasurer, under the direction of the Chairperson, shall prepare a budget annually for this Section.

ARTICLE VI DUTIES AND POWERS OF THE COUNCIL

SECTION 1. The Council shall have general supervision and control of the affairs of the Section subject to the Supreme Court Rules Concerning the State Bar of Michigan, the bylaws of the State Bar of Michigan and the bylaws of the Section. It shall especially authorize all commitments or contracts which shall entail the payment of money, and shall authorize the expenditure of all monies appropriated for the use or benefit of the Section.

SECTION 2. The Council may authorize the Chairperson, with the Vice- Chairperson, to appoint committees and their chairpersons from Section members to perform such duties and exercise such powers as the Council may direct. The Chairperson, on direction from the Council, shall remove any chairperson or member from such committees and fill vacancies on such committees created by removal or resignation. The Chairperson may appoint a member of the Council to act as an ex officio member of a committee.

SECTION 3. The Council, during the interim between annual meetings of the Section, may fill vacancies in its own membership or in the offices of Secretary and/or Treasurer, or, in the event of a vacancy in both the office of Chairperson and Vice-Chairperson, then in the office of Chairperson. Members of the Council, and officers so elected, shall serve until the close of the next annual meeting of the Section, at which the vacancies shall be filled for the remainder of their respective terms by a special election conducted concurrently with the regular elections as provided in Article IV herein.

SECTION 4. A majority of the members of the Council as constituted, exclusive of the Chairperson, shall constitute a quorum for the transaction of business, and the action of a majority of the quorum shall constitute action of the Council.

SECTION 5. In lieu of a meeting, the Chairperson of the Section at any time may, and upon the request of any member of the Council shall submit, or cause to be submitted in writing, to each of the members of the Council, any proposition upon which the Council may be authorized to act, and the members of the Council may vote upon such proposition or propositions so submitted, by communicating their vote thereon, in writing over their respective signatures, to the Secretary, who shall record upon his/her minutes each proposition so submitted, when, how, at whose request same was submitted, and the vote of each member of Council thereon, and keep on file such written and signed notes. If the recorded votes of a majority of the members of the

Council voting shall be in favor of such proposition, or if such majority shall be against such proposition, such majority vote shall constitute the binding action of the Council. A vote of the members of the Council may be taken electronically, if (a) all those eligible to vote are able to submit their vote by e-mail electronically, (b) the total number of electronic votes submitted is equal to or greater than a majority of the members of the Council entitled to vote on such proposition, and (c) prior to the electronic vote an email describing the proposition voted upon and the manner of voting is received by the members of the Council eligible to vote.

SECTION 6. The Chairperson shall designate the time and place of its regular meetings. Special meetings may be called upon notice by the Chairperson or upon written request to the Secretary of any five members of the Council.

SECTION 7. Members of the Council may participate in a meeting via conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other. Participation in a meeting pursuant to this Section shall constitute presence in person at such meeting.

ARTICLE VII SECTION MEETINGS

SECTION 1. The annual meeting of the Section shall be held during the Annual Meeting of the State Bar of Michigan, in the same city or place as such Annual Meeting of the State Bar of Michigan or at such other time and place as may be arranged by the Council, with such program and order of business as may be arranged by the Council.

SECTION 2. Special meetings of the Section may be called by the Chairperson upon approval of the Council, at such time and place as the Council may determine.

SECTION 3. The members of the Section present at any annual meeting or special meeting of the Section constitutes a quorum for the transaction of business, and the action of a majority of the quorum constitutes action of the Section.

ARTICLE VIII MISCELLANEOUS PROVISIONS

SECTION 1. The fiscal year of the Section shall be the same as that of the State Bar of Michigan.

SECTION 2. All bills incurred by the Section must be approved by the Chairperson or the Treasurer, or, if the Council shall so direct, by both of them before being forwarded to the Treasurer or to the Executive Secretary of the State Bar of Michigan for payment.

SECTION 3. No salary or compensation shall be paid to any officer, council member, or member of a committee.

SECTION 4. These bylaws shall become effective upon the approval thereof by the Commissioners of the State Bar of Michigan and by the Section in the same manner provided in Article IX for their amendment.

SECTION 5. Unless otherwise provide by these bylaws, “Robert’s Rules of Order Newly Revised” shall be observed as the rules of procedure for all meetings of the Council, and the committees provided for in these bylaws.

ARTICLE IX AMENDMENTS

SECTION 1. These bylaws may be amended at any annual meeting of the Section by a majority vote of the members of the Section present and voting, provided such proposed amendment shall first have been submitted to the Council for its recommendation, and further, that no amendment so adopted shall become effective until approved by the Commissioners of the State Bar of Michigan.

SECTION 2. Any proposed amendment shall be submitted in writing to the Council in the form of a petition signed by at least ten members of the Section in time for it to be considered by the council at its last regular meeting before the annual meeting of the Section at which it is to be voted upon. The Council shall consider the proposed amendment at said regular meeting and shall prepare recommendations thereon, which recommendations, together with a complete and accurate text of said proposed amendment, shall be published in the Michigan Bar Journal at least fifteen days prior to the annual meeting of the Section at which it is to be voted upon.

Adopted October 4, 1957

Revised 11/17/06

Current as of 3/05

Current as of 3/00

Revised 2/98

Revised 10/95

B. Compliance with State Bar of Michigan Bylaw IX

Compliance with State Bar of Michigan Bylaw IX and Michigan Supreme Court Administrative Order 1993-5 May 6, 1998

1. Adoption of ABA Taxation Section Principles and Procedures - Conflicts of Interest

1.1 Mission Statement; Goals. The Section, as a representative of the legal profession, shall serve its members and the public through education and leadership in efforts to achieve an equitable, efficient, and workable tax system.

Goals:

- i. To serve as Michigan's representative of the tax lawyers with regard to the federal, state and local tax systems.
- ii. To improve public understanding of, confidence in, and respect for

the federal, state and local tax systems.

iii. To provide leadership in simplifying and improving the federal, state and local tax systems.

iv. To provide unbiased, thoughtful and timely input into the legislative and administrative process at the national, state and local levels.

v. To promote and maintain an active, vigorous, growing and interested Section membership.

vi. To provide programs and services of unique quality which promote professionalism, competence and ethical conduct.

vii. To provide a forum for communication among Section members and interchange between the public and private sectors.

1.2 Conflicts of Interest. Members of the Section of Taxation should always be mindful of their dual capacity; no member should permit the interest of a client to cause him or her to support or oppose within the Section a proposal that he or she would otherwise not support or oppose within the Section. This is not only a matter of ethical responsibility, but it is also a matter of enhancing the effectiveness and credibility of the Section.

Members of the Section should be mindful of Michigan Rules of Professional Conduct ("MRPC") Rule 6.4, which provides that, "[w]hen the lawyer knows that the interests of a client may be materially benefited by a decision [of a law reform organization] in which the lawyer participates, the lawyer shall disclose that fact but need not identify the client." Accordingly, when actively supporting or opposing a position within the Section, a member should determine that he or she acts out of personal conviction rather than client interest and should make disclosure where a client may be materially benefited as a consequence of such support or opposition. Disclosure should ordinarily be made by notifying the Committee Chair or other Section person responsible for the proposal that the member has a client interest. The member should not disclose the identity of the client or the nature of the engagement. In assessing these responsibilities, the member should take account of all client relationships of his or her firm to the extent actually known to the member. Members who contemplate making disclosure of client interest in accordance with this policy should be mindful of their responsibilities under MRPC Rules 1.6 (confidentiality) and 1.7 (conflict of interest).

If a member (or the member's firm to the member's actual knowledge) has been engaged by a client to influence a government decision or policy determination on an issue that is also under consideration within the Section, such member shall not participate (or, upon receiving actual knowledge of such engagement, shall cease participation) in the preparation of Section material intended to be submitted to governmental personnel with respect to that issue. The member may, after disclosure as provided in the preceding paragraph, supply information or analysis related to the decision or determination for consideration by Section members who are preparing Section material. In applying this paragraph, good judgment is called for in identifying the scope of an issue and the member's consequent disqualification. Some issues may be fundamental to the project, thus requiring complete disqualification; others may be narrow, warranting only limited preclusion. The term "material" as used in this paragraph

consists of Section work product that is determined to be material by the Section's Council or its delegate.

This policy applies to all Section projects, including, without limitation, comments on proposed or existing legislation, regulations, rulings or government policies. It is the special responsibility of the officers of each committee, in staffing a project, to give particular thought to the matter of actual or apparent conflicts of interest, not only to avoid potential criticism, but also to encourage the formulation in the product of a balanced view.

Members who encounter uncertainties in the application of this policy should consult with any officer or member of the Section's Council.

1.3 Tax Policy Issues. It is the policy of the Section to confine its recommendations, comments, and testimony to its areas of professional expertise. The simplicity, enforceability, fairness and probable effect of the tax system on economic, business and personal behavior are all within the area in which the Section believes it is expert. The need for a tax cut to stimulate the economy or the need for a shift in tax burdens between income classes illustrates economic and political questions on which the Section does not believe it is expert. Many issues of fundamental tax policy involve both the legal, technical and tax system policy issues on which the Section is expert. It is the policy of the Section, in considering such issues, to confine its comments to the aspects of the issue on which the Section is expert; such comments are explicitly subject to the effect of the remaining aspects of the issue on which the Section is not expert.

1.4 Liaison. It is the Section's policy to promote cooperation and the exchange of ideas and opinions among the private sector, government staffs and agencies, other State Bar of Michigan Sections, and other professional organizations interested in taxation, including the tax committees or sections of the ABA or other state or local bar associations.

2. Other Procedures to Address Legislative, Ideological and Other Public Activities of Section

2.1 State Bar of Michigan Bylaw IX and Administrative Order 1993-5. Under Michigan Supreme Court Administrative Order 1993-5 the State Bar of Michigan is allowed to fund ideological activities in only five areas including most generally the education, ethics, competence, integrity and regulation of the legal profession. The Sections of the State Bar of Michigan, which are specifically exempted from this restriction because they are funded by voluntary dues, are able to engage in broader ideological activities as long as they fulfill the Section's obligations under State Bar of Michigan Bylaw IX, including (i) not to represent the State Bar of Michigan before any legislative body, in any court or before any other tribunal, in any other forum or to the public, unless authorized to do so by the Board of Commissioners, (ii) not to take a policy position that is inconsistent with State Bar policy adopted by the Board or the Assembly, and (iii) within ten days after a policy position has been adopted by a Section, provide to the Executive Director of the State Bar of Michigan with a copy of the report, recommendation, amicus brief or other written declaration of the policy or, in the absence thereof, a written summary of the policy adopted which discloses that the requirements of Bylaw IX (including compliance with the approval process required under the Section's Bylaws) have been satisfied. The following procedures are established by the Section to fulfill its purposes as well as these State Bar of Michigan obligations.

2.2 Ad Hoc Committee. When the Sections Council believes the Section can help craft or otherwise influence legislation which is in the best interest of the people of the State of Michigan, the Section will form an ad hoc committee to draft or otherwise affect legislation. The Chairperson of the Section will appoint the ad hoc committee. The Ad Hoc Committee will include either a former or present Committee Chairperson in whichever practice area of the law is most directly affected. The ad hoc committee Chairperson shall report directly to the Section's Chairperson and provide written quarterly reports to the Section's Council.

2.3 Scope Disclaimer. In all communications from or by the Section, its Committees or other representatives to outside parties concerning legislative, ideological, court or tribunal, or other public activities of the Section, the following language should be included in the communication:

The policies, views, positions or opinions expressed and/or actions taken or discussed are those of the Taxation Section only and do not necessarily represent the policies, views, positions or opinions of the State Bar of Michigan.

2.4 Written Report. The representatives of the Section engaged in legislative, ideological or other public activities shall provide the Section's Council with a periodic written report with sufficient detail to allow the Council oversight of the activity and to fulfill the reporting requirement described in Paragraph 2.1 if forwarded to the State Bar of Michigan.

C. Council Meetings

1. Annual Meeting. The Annual Meeting of the State Bar of Michigan takes place in September. The Section no longer holds its Annual Meeting in conjunction with the State Bar of Michigan's Annual Meeting.

During the Annual Meeting, the Ex Officio gives the Nominating Committee's report and conducts the election of the new Council Members. Then, the current Chairperson gives a report covering all events of the past year and introduces the new officers for the coming year.

After new business is covered, the current Chairperson awards the Ex Officio with a special plaque for service to the Taxation Section. Similarly, the Chairperson presents plaques to retiring Council Members and Committee Chairpersons.

Finally, the outgoing Chairperson presents the incoming Chairperson with a gavel, which the new Chairperson uses to adjourn the meeting.

Following the Annual Meeting there may be a program or speaker. The Annual Meeting Chairperson arranges this program. The Past President's Dinner may also follow the meeting.

2. October Meeting. This first meeting of the fiscal year covers everything that is essential to beginning all of the Taxation Section's regular business and projects. Since the next meeting will not occur until January--and the onset of "tax season"--attendance is

particularly crucial.

Additionally, the following items are distributed:

- Letterhead
- Organization Chart
- List of Addresses and Phone Numbers
- List of Meeting Dates and Locations

3. **Past Chairpersons' Dinner**. One month before the meeting, the Taxation Section Chairperson sends a personal invitation to all of the (living) Past Chairpersons, requesting that they respond two weeks prior to the dinner. This can be done via e-mail. Two weeks before the meeting, the Chairperson personally telephones the most recent Past Chairpersons who have not responded. An average of ten Past Chairpersons usually attend this event.

The Past Chairpersons are invited to attend the regular Council Meeting that is held the day of the dinner and, if the Annual Meeting is held the same day, they are invited to attend that as well. Past Chairpersons are introduced and acknowledged at the end of the meeting.

4. **Regular Meetings**. Regular Meetings are held at approximately two-month intervals. The October, March, May, June, and September meetings are held in the Detroit area at a location of the Chairperson's choice, but may be held in the Lansing or Grand Rapids area as determined. The January meeting may be held as a teleconference. The September Past President's dinner-meeting is hosted at a location selected by the Council Member responsible for the Annual Meeting program after consultation with the Chairperson.

All meetings (except the dinner meeting) generally begin at 9:00 a.m. and are preceded by a continental breakfast at 8:30 a.m. If a meeting takes place in the Detroit area and Council Members are driving from out-state, the starting time may be delayed one-half hour. Most meetings conclude in about 1-1/2 to 2 hours.

D. Credit for CLE (Continuing Legal Education) and CPA

Continuing Legal Education/CPA Credit is offered for the After Hours Tax Law Series and the Annual Tax Conference.

Attendance records need to be kept for all registrants for a duration of four years in order to comply with the MACPA requirements. As individuals request credit, the Council Member in charge of the event or the Program Facilitator verifies attendance and writes a letter to the Bar Association or to the MACPA stating the date, speaker(s), topic(s), and number of classroom hours.

E. Legal Certification

The Executive Director of the State Bar of Michigan involved all Sections in a plan of legal certification.

The Taxation Section addressed the issue of legal certification at two of its Council Meetings. The Council concluded that the certification process was not justified in the area of tax practice and asked that the Taxation Section be EXCLUDED from specialty designation.

In the event that taxation is included as a specialty area, however, the Taxation Section asked that it be involved in the certification process. The Taxation Section submitted a letter to the Executive Director of the State Bar of Michigan in 1995 summarizing its position.

INSERT 3/10/1995 LETTER (page 1) FROM R. NIZOL

INSERT 3/10/1995 LETTER (page 2) FROM R. NIZOL

F. Liaisons with other Sections

Sections, which have practice areas that overlap with taxation sometimes, request a Taxation Section representative to attend their Council meetings. The idea is to share items of common interest which are being addressed in the related Section.

Specifically, the Probate Section is sending a liaison to the Taxation Section. Ideally, this same person will be a member of both Sections and would be able to serve as the Tax Section's liaison to the Probate Section.

G. Lobbying

The Taxation Section explored its potential involvement in legislative lobbying activities in 1994-1995. In 1995, the Council voted to amend the Section's bylaws to allow participation in lobbying activities.

Actual participation in lobbying has been precluded by fiscal restraints.

For a discussion of the Section's responsibilities for filing lobbying reports, see **Section I(D)**.

H. Record Retention Policy

At the Council Meeting on September 20, 2000, the Taxation Section Council approved the following Record Retention Policy.

Record Retention Policy Taxation Section

The **Secretary** of the Taxation Section is responsible for retaining the original minute books containing originals of the minutes of all Council Meetings (including the Treasurer's Report), minutes of all Annual Meetings, all Lobbying Reports and related information. Lobbying Reports should be kept in a separate file with supporting documentation for the minimum number of years necessary to satisfy the applicable statute of limitations. No Lobbying Report files can be destroyed without the approval of at least two Officers. The Secretary will retain supporting documentation for Council Meetings for a period of three years. The Secretary is instructed to dispose of all unnecessary supporting documentation that is more than three years old at the end of his or her tenure as Secretary before delivering the original minute books and backup documentation to the newly elected Secretary. The Secretary will also keep a copy of the minutes that he or she prepared during the year he or she was Secretary on a disk and will place the disk with the minute books. A duplicate copy of the disk will also be given to the Taxation Section's Program Facilitator who will keep the disk with other Taxation Section papers.

The **Treasurer** of the Taxation Section is responsible for maintaining detailed receipts and disbursement records on Quicken software, in a manner consistent with the format that has been used historically since the early 1990's. The Treasurer should always maintain at least one backup copy of these records and it is recommended that at each Council Meeting, a diskette of the records updated through the Treasurer's Report presented at that Council Meeting be

provided to the Taxation Section's Program Facilitator for maintenance as a separate backup on a computer not controlled by the Treasurer. The Treasurer will also prepare a Treasurer's Report (which will always include, and be reconciled to, the most recent monthly financial statement provided by the State Bar of Michigan) for each Council Meeting and Annual Meeting occurring during his or her tenure as Treasurer and will maintain a backup copy of each Treasurer's Report on a diskette. The Treasurer will also maintain files with records supporting the receipts and disbursements as well as the Treasurer's Report for his or her year and the similar files prepared by the three prior Treasurers. The Treasurer is instructed to dispose of all supporting documentation that is more than three years old at the end of his or her tenure before delivering the current records and the records from the two prior years to the newly elected Treasurer. A copy of each Treasurer's Report, including all attachments, shall be incorporated in and made a part of the minutes of the respective Council Meeting and retained by the Secretary.

A **Committee Chairperson** is expected to provide an orientation and other direction to his or her successor. The orientation should include the transfer of sufficient records to the succeeding Committee Chairperson to insure an efficient transition. Such transition records should, to the extent maintained by the Committee, include an updated copy of the mailing (e-mail/fax broadcast) list(s) used by the Committee to publicize its meetings and records of the content (such as the agenda) of the meetings held over the prior two years. An outgoing Committee Chairperson may dispose of records received from a predecessor (except to the extent the Committee Chairperson incorporates such records into his or her current file) at the time he or she transfers current records from the most recent two-year term to a successor.

The Editor of the Michigan Tax Lawyer is responsible for retaining one original of each issue of the Michigan Tax Lawyer. The outgoing Editor will deliver one copy of each issue of the Michigan Tax Lawyer to the new Editor. If appropriate for the specific year in question, forty copies of the Michigan Tax Lawyer should be given to the Vice Chairperson for distribution at the meeting of the National Association of State Bar Tax Sections. If appropriate for the specific year in question, additional copies of the Michigan Tax Lawyer should be sent to the Council Member responsible for the Annual Meeting so these copies can be available for distribution to attendees who may be interested in joining the Taxation Section. The outgoing Editor will also give his or her files on the Michigan Tax Lawyer and any prior files on the Michigan Tax Lawyer to the new Editor.

All **Council Members** in charge of other activities of the Taxation Section are responsible for retaining originals of all documents sent by that person or received by that person during the time they are handling a specific activity. The Council Member is also responsible for delivering these originals to the Council Member who takes over that activity. The original documents will be retained for a period of three years.

I. Reimbursement

Reimbursement is requested in writing, using the approved State Bar of Michigan **Expense Voucher** and providing receipts to the Treasurer. In the Treasurer's absence, the Chairperson may approve expenses.

1. **Expense Voucher**. All expenses need to be approved by either the Treasurer or the Chairperson. Once approval is obtained, the completed Expense Voucher and

receipts are mailed to the Treasurer for approval before being forwarded to the State Bar of Michigan.

2. **Copying Charges.** Copying charges have been approved at the rate of \$.10 per page. In the case of large copying jobs (such as the Annual Tax Conference speakers' notes), lesser rates can be achieved by "outsourcing" the job to a professional printer.

3. **Postage.** Postage is reimbursed at the current First Class rate.

However, when bulk mailings in excess of 200 copies are being sent, a 2nd or 3rd class postage rate should be utilized through a professional mailing service (either the State Bar of Michigan in Lansing or Business Letter in Royal Oak). Postage fees for bulk rate mailings can be paid at the time of the mailing or they can be paid in advance with an amount that is left on deposit with the post office.

Currently, the State Bar of Michigan has a 3rd Class Non-Profit Bulk Rate Permit and they can bill postage directly to the Section's account. But, the State Bar of Michigan needs to receive the mailing four weeks in advance of when it should arrive. A & E Printers has been retained by the State Bar of Michigan to handle all of the State Bar of Michigan mailings and currently is in possession of the necessary permits.

The Michigan Tax Lawyer uses a 2nd Class postage rate through Business Letter Service in Royal Oak.

4. **Mileage.** Mileage expenses are never reimbursed to Officers, Council Members or Committee Chairpersons according the Bylaws.

Mileage is, however, reimbursed to the Program Facilitator (as an outside contractor) at the State Bar of Michigan's current rate. She provides a record of all mileage to the Treasurer on an Expense Voucher.

J. Release of Membership List

The membership list of the Taxation Section has been requested by numerous organizations and businesses. To protect the privacy of Taxation Section members, the Council has voted not to release the list except to other State Bar of Michigan Sections and to non-profit educational institutions.

Further, the Council has decided that any charges incurred in releasing the membership list to the Sections or to the educational institutions will be borne by the requesting party.

The State Bar of Michigan requires that the Chairperson of the Taxation Section must approve all requests for the release of the membership list.

K. Seal of the State Bar of Michigan

The Seal of the State Bar of Michigan can only be affixed to documents which have been approved by the Officers and, in some cases, by the State Bar of Michigan. Since the seal designates a level of approval by the State Bar, it is only used with the State Bar's consent.

Once approval for using the SBM Seal has been given, a Mylar copy may be obtained for printing from the Michigan Bar Journal, located in the State Bar of Michigan Offices in Lansing.

L. Tax Exempt Status

1. Federal Tax. The State Bar of Michigan and, thereby, the Taxation Section, is a tax-exempt governmental entity for federal tax purposes. On March 14, 1956, the IRS issued a Private Letter Ruling indicating that the State Bar of Michigan was organized as a “public body corporate pursuant to the powers of the Supreme Court of Michigan. Accordingly, (it is) not subject to Federal income tax Contributions made are deductible by your members and other donors since the (State Bar of Michigan) is an instrumentality of the State of Michigan.” The entire text of the ruling follows this section.

Government speakers for the Annual Tax Conference, the After Hours Tax Law Series, Annual Meeting and for any Committee Meetings should be apprised of this information by the appropriate Council Member or Committee Chairperson.

2. State Sales Tax. Our Taxation Section, as a division of the State Bar of Michigan, may purchase tangible personal property for use in its exempt purpose without incurring Michigan Sales or Use Tax under subsection (a) of Section 4a of the Sales Tax Act. This exemption does not apply if the goods are purchased for resale. For example, the Tax Court Luncheons are **not exempt**. The tax identification number is **38-6006823**.

INSERT 3/6/2001 LETTER FROM J. NOVIS (re. TAX EXEMPT STATUS)

INSERT 3/2/2001 LETTER FROM T. BYERLEY, REGULATION COUNSEL (re. TAX EXEMPT STATUS)

INSERT 3/14/1956 PRIVATE LETTER RULING (re. TAX EXEMPT STATUS)

INSERT COPY OF CERTIFICATE OF State Bar of Michigan CERTIFICATE OF TAX EXEMPTION

V. ADMINISTRATION

The Program Facilitator is responsible for most of the administrative duties of the Taxation Section. She reports directly to the Taxation Section Chairperson and works with him or her as well as with each of the Officers, Council Members and Committee Chairpersons as needed. She is principally involved with the various Council Members on their Taxation Section projects.

A. Office Equipment, Supplies and Accounts

The Program Facilitator will invoice the Taxation Section for any expenses he or she incurs with respect to copying charges, telephone charges and/or facsimile charges. Any and all expenses not covered below should be approved by the Chairperson and/or Treasurer of the Taxation Section.

1. **Copying Charges.** Charges for any copies incurred by the Program Facilitator is \$0.10 per copy, or an amount to be approved by the Taxation Section Council.

2. **Office Supplies.** The Program Facilitator, or others when appropriate, may purchase office supplies for the Taxation Section, as needed. Because the Taxation Section is a part of the State Bar of Michigan, it uses the State Bar's Tax Identification Number for sales tax exemption. The Program Facilitator, or others, will be reimbursed by the SBM for any reasonable out-of-pocket expenses incurred in purchasing office supplies. Office supplies over the amount of \$50 must be approved by the Chairperson.

3. **Expense Accounts.** Where office supplies are purchased regularly, the merchant may offer the option of creating an account in the name of the Taxation Section. In order to do this, financial information (such as bank accounts) of the State Bar of Michigan is required. This information should be obtained by contacting the Assistant Executive Director for Finance at the State Bar of Michigan Office in Lansing. The Program Facilitator monitors accounts which she has set up in the name of the Taxation Section and sends monthly statement(s), along with receipts, to the Treasurer, indicating that payment should be made directly to the third party merchant.

B. Year Inception Business

1. **Council Meetings.** During September, the Program Facilitator schedules all Council Meetings under the direction of the Taxation Section Chairperson. The Council Meetings occur in October, January, March, May, June and September. The October Council Meeting is held shortly after the Annual Meeting to ensure a prompt beginning for all Taxation Section business. The Chairperson may elect to hold officer phone conferences which the Program Facilitator may be required to schedule.

The Program Facilitator should check with the Taxation Section Chairperson to schedule the dates for the meetings and phone conferences, as well as to check the Chairperson's preferences regarding meeting locations and facilities.

Next, the Program Facilitator should check to make sure that the preferred

dates are not in conflict with any other tax related business (such as the Probate Section Seminar or an American Bar Association Meeting) or with any other Taxation Section activities (such as the After Hours Tax Law Series).

After the dates are settled, the locations for each meeting should be booked. (Arrangements for the October Council Meeting should be made during the preceding July or August to ensure availability.)

A schedule of Council Meeting dates, times and locations should be disseminated at the October Council Meeting.

The Program Facilitator is responsible for sending notification to the council members of all meetings as well as providing the Chairperson's agenda and any other reports for the meeting.

2. Letterhead. As soon as the Taxation Section's Annual Meeting is finished, the Program Facilitator will update the information for the new letterhead and provide it to the members. This will ensure that the letterhead is available for distribution at the October meeting. Letterhead is also available via email. For those Council members who do not have a color printer, letterhead will be distributed to them at the October meeting.

The names, telephone numbers and e-mail addresses of all Officers, Council Members, Committee Chairpersons and the Program Facilitator, should be listed next to each attorney's name. (Note that the **Ex Officio's name** is retired to the **bottom** of the letterhead, in alphabetical order.)

3. Address List. As soon as all positions on the Council are filled, the Program Facilitator updates the address list which gives the name, firm name, firm address, telephone number, facsimile number, and e-mail address for each Officer, Council Member, Committee Chairperson and Program Facilitator.

4. Organization Chart. The Organization Chart is revised as soon as all nominations to the Council are accepted. Additionally, the term expiration dates for each Council Member and Committee Chairperson are listed along with titles for each person on the Council.

All of the preceding items should be distributed at the October Council Meeting.

C. Administrative Support

The Program Facilitator is responsible for assisting the Officers, Council Members and Committee Chairpersons with the administrative aspects of their respective Taxation Section positions as indicated in **Sections I through III** of this Policies and Procedures Manual. The Program Facilitator should be familiar with each of the positions so that she may effectively facilitate each Council Member in handling his or her program.

Further, the Program Facilitator should be familiar with the Bylaws of the Taxation Section as well as the State Bar of Michigan Bylaw IX. He or she should be aware of each of the other policies and procedures contained in **Section IV** of this Policy and Procedure Manual.