

## 26<sup>th</sup> Annual Tax Conference

**Thursday, May 23, 2013  
Inn at St. John's, Plymouth**

### Conference Schedule

#### Moderator:

Alexander G. Domenicucci  
Honigman Miller Schwartz and Cohn LLP  
Detroit

8:00 a.m. – 8:30 a.m.

#### **Registration and Continental Breakfast**

8:30 a.m. – 8:45 a.m.

#### **Welcome and Introductions**

Wayne D. Roberts  
Chair, State Bar of Michigan Taxation Section Council  
Dykema  
Grand Rapids

8:45 a.m. – 9:40 a.m.

#### **Washington Update: Current Legislative, Regulatory and Administrative Developments**

- Future budget outlook
- Trends in US taxation
- Legislative outlook
- Prognosis for tax reform

Eric Solomon  
Ernst & Young LLP  
Washington, DC

9:40 a.m. – 10:30 a.m.

#### **Inside View from the IRS: Treasury Circular No. 230 - Regulations Governing Practice Before the IRS**

- Overview of who and what the Circular 230 regulations cover
- Recent important revisions to the regulations
- Key provisions in the regulations that every practitioner should be aware of

Karen L. Hawkins  
Director, Office of Professional Responsibility  
US Treasury Dept., Internal Revenue Service  
Washington, DC

10:30 a.m. – 10:45 a.m.

#### **Vendor Visits and Break**

10:45 a.m. – 11:30 a.m.

**Hot Issues in State and Local Taxation Nationwide**

- The pernicious specter of economic nexus
- The limits of attributional nexus
- The use and misuse of discretionary alternative apportionment
- The right and wrong ways to "tax the cloud"

Arthur R. Rosen  
McDermott Will & Emery LLP  
New York, NY

11:30 a.m. – 12:30 p.m.

**Current Estate, Gift and Income Tax Developments**

- Legislation and regulations including anything Congress did in the lame-duck period
- Cases and rulings on topics such as valuation, same-sex marriage, the marital deduction, and defective grantor trust planning

Jeffrey N. Pennell  
Emory University School of Law  
Atlanta, GA

12:30 p.m. – 1:30 p.m.

**Lunch and Awards Presentation**

Alexander G. Domenicucci  
Tax Conference Planning Chair  
Honigman Miller Schwartz and Cohn LLP  
Detroit

1:30 p.m. – 2:30 p.m.

**Breakout Sessions**

*Practice and Procedure Committee – Grande Ballroom  
(WEBCAST)*

**Ethical Issues for Tax Practitioners**

- Which standard applies? The differences between IRS and Michigan rules for conflict waivers and choice of law
- Fees, price increases, and advertising
- Monetary penalties: when and how applied
- Trends in discipline today

Gina M. Torielli (*moderator*)  
Thomas M. Cooley Law School  
Ann Arbor

Karen L. Hawkins  
Director, Office of Professional Responsibility at Treasury  
Dept. Internal Revenue Service  
Washington, DC

Eric Solomon  
Ernst & Young LLP  
Washington, DC

*Estates and Trusts Committee and International Taxation  
Committee – Wisdom*

**Estate Planning for Persons with Foreign Ties**

- Foreign trusts
- Foreign citizens residing in the US
- US citizens residing abroad

Kenneth E. Konop  
Miller Canfield PLC  
Troy

Gary R. Glenn  
Miller Canfield PLC  
Detroit

Gerard P. Charette  
Miller Canfield PLC  
Windsor, Ontario

*Employee Benefits Committee and Business Entities  
Committee – Kings I/II*

**The Impact of the Health Care Reform Law on  
Employers**

- Payroll and other tax implications
- The employer and individual mandates
- Benefit plan changes

Johanna M. Novak  
Foster Swift Collins & Smith PC  
Marquette

2:30 p.m. – 2:40 p.m.

**Vendor Visits and Break**

2:40 p.m. – 3:40 p.m.

## **Breakout Sessions**

*Estates and Trusts Committee – Grande Ballroom  
(WEBCAST)*

### **Marital Deduction Planning in Times of Uncertainty**

- Formula provisions in light of an uncertain exclusion amount
- Portability in light of uncertainty - will it be made permanent?
- Sheltering the less wealthy spouse's exclusion amount if portability is not retained
- Postmortem planning to preserve flexibility
- Gifting in light of potentially greater liability in the future

Jeffrey N. Pennell  
Emory University School of Law  
Atlanta, GA

*Employee Benefits Committee – Kings I/II*

### **Improving ERISA Compliance and Management of Fiduciary Risk**

- The fallacy of delegation, fiduciary gimmicks, and co-fiduciary liability
- Suitability vs. fiduciary standard of care in ERISA plans
- Complying with ERISA §408(b)(2) and §404(a)(5)
- Leveraging fee transparency to improve participant results

Brian S. Lakkides  
Fiduciary Firewall Consulting, Inc.  
Waterford

*State and Local Taxation Committee and Practice and Procedure Committee – Wisdom*

### **State Tax Controversies: A View from Many Angles**

- Appeals process - how a state tax dispute gets to court
- Procedural issues - taxpayer rights, pitfalls, and alternatives
- Discovery practices and issues
- Resolving cases through settlement

Paul V. McCord  
Michigan Tax Tribunal Judge  
Dimondale

Marla Schwaller Carew  
Varnum LLP  
Novi

William C. Lentine  
Dykema  
Detroit

Jackie J. Cook  
Schiff Hardin LLP  
Ann Arbor

3:40 p.m. – 3:50 p.m.

**Vendor Visits and Break**

3:50 p.m. – 4:50 p.m.

**Breakout Sessions**

*State and Local Taxation Committee – Grande Ballroom  
(WEBCAST)*

**The Latest Developments in Michigan State and Local Taxation**

- Roundup of recent Michigan cases on sales/use taxes, SBT/MBT and real and personal property taxes
- Legislative update
- SBT and MBT legacy issues
- CIT developments

Wayne D. Roberts (*Moderator*)  
Chair, State Bar of Michigan Taxation Section Council  
Dykema  
Grand Rapids

Arthur R. Rosen  
McDermott Will & Emery LLP  
New York, NY

Joanne B. Faycurry  
Schiff Hardin LLP  
Ann Arbor

*International Taxation Committee - Wisdom*

**US International Tax Legislative Update**

- Impact of the 2012 election on US corporate taxation
- Considerations for a US territorial tax system
- Trends in compliance and reporting for international activity

Jarrold A. Wood  
PricewaterhouseCoopers LLP  
Detroit

*Business Entities Committee – Kings I/II*

**The Life of a 501(c)(3) Organization**

- Purpose, formation, and exit strategy
- Private benefit and private inurement
- Operational issues: compensation of employees and independent contractors, fundraising activities, income producing activities, and political and lobbying activities

Julia Caputo Stif  
Chino Hills, CA

5:00 p.m. – 6:00 p.m.

**Cocktail Reception (included)**

**Adjourn**

## 26th Annual Tax Conference

Thursday, May 23, 2013

The Inn at St. John's, Plymouth

### Faculty List

**Marla Schwaller Carew**

Speaker

Marla Schwaller Carew PLLC  
101 W Big Beaver Rd Ste 1400  
Troy, MI 48084  
(248) 270-8536  
mscarew@carewlegal.com

**Gerard P. Charette**

Speaker

Miller Canfield PLC  
443 Ouellette Ave Ste 300  
Windsor, Ontario, CAN N9A6R4  
(519) 977-1555  
Fax: (519) 977-1566  
charette@millercanfield.com

**Jackie J. Cook**

Speaker

Schiff Hardin LLP  
350 S Main St Ste 210  
Ann Arbor, MI 48104  
(734) 222-1500  
Fax: (734) 222-1501  
jcook@schiffhardin.com

**Alexander G. Domenicucci**

Moderator

Honigman Miller Schwartz and Cohn LLP  
660 Woodward Ave Ste 2290  
Detroit, MI 48226  
(313) 465-7672  
Fax: (313) 465-7673  
adomenicucci@honigman.com

**Joanne B. Faycurry**

Speaker

Schiff Hardin LLP  
350 S Main St Ste 210  
Ann Arbor, MI 48104  
(734) 222-1527  
Fax: (734) 222-1501  
jfaycurry@schiffhardin.com

**Gary R. Glenn**

Speaker

Miller Canfield PLC  
150 W Jefferson Ave STE 2500  
Detroit, MI 48226-4415  
(313) 963-6420  
Fax: (313) 496-8452  
glenn@millercanfield.com

**Karen L. Hawkins**

Speaker

US Treasury Department, Internal Revenue Service  
1111 Constitution Ave NW  
Washington, DC 20224  
(202) 927-3397  
Dorothy.K.Becones@irs.gov

**Kenneth E. Konop**

Speaker

Miller Canfield PLC  
840 W Long Lake Rd Ste 200  
Troy, MI 48098  
(248) 267-3210  
Fax: (248) 879-2001  
konop@millercanfield.com

**Brian S. Lakkides AIF**

Speaker

Fiduciary Firewall Consulting Inc.  
4139 W Walton Blvd Ste E  
Waterford, MI 48329  
(248) 330-4490  
BrianL@FiduciaryFirewall.com

**William C. Lentine**

Speaker

Dykema  
400 Renaissance Center  
Detroit, MI 48243  
(313) 568-5371  
Fax: (313) 568-6893  
wlentine@dykema.com

**Hon. Paul V. McCord**

Speaker

Michigan Tax Tribunal  
Box 30232  
Lansing, MI 48909  
(517) 636-7568  
Fax: (517) 636-7580  
mccordp@michigan.gov

**Johanna M. Novak**

Speaker

Foster Swift Collins & Smith PC  
205 S Front St STE D  
Marquette, MI 49855-4222  
(906) 226-5501  
Fax: (517) 367-7331  
jnovak@fosterswift.com

**Jeffrey N. Pennell**

Speaker

Emory University School of Law  
Gambrell Hall 1301 Clifton Rd NE  
Atlanta, GA 30322  
(404) 727-6981  
Fax: (404) 727-6820  
j.pennell@emory.edu

**Wayne D. Roberts**

Dykema

300 Ottawa Ave NW STE 700

Grand Rapids, MI 49503

(616) 776-7514

Fax: (616) 776-7573

wroberts@dykema.com

Panel Moderator

**Arthur R. Rosen**

McDermott Will & Emery LLP

340 Madison Ave

New York, NY 10173

(212) 547-5596

arosen@mwe.com

Speaker

**Eric Solomon**

Ernst & Young LLP

1101 New York Ave NW

Washington, DC 20005

(202) 327-8790

Fax: (866) 408-7622

eric.solomon@ey.com

Speaker

**Julia Caputo Stift**

2135 Olivine Dr

Chino Hills, CA 91709

(310) 699-8560

jcestift@yahoo.com

Speaker

**Gina M. Torielli**

Thomas M. Cooley Law School

3475 Plymouth Rd

Ann Arbor, MI 48105

(734) 372-4900 ex 8732

Fax: (734) 372-4912

torieillg@cooley.edu

Panel Moderator

**Jarrold A. Wood**

PricewaterhouseCoopers LLP

1900 St. Antoine St.

Detroit, MI

(313) 394-6021

Fax: (813) 329-3220

jarrod.a.wood@us.pwc.com

Speaker

5/15/2013