

## Featured Speakers



Hon. Ronald L. Buch  
United States Tax Court, Washington, DC



Michael P. Monaghan  
Plante Moran PLLC, Clinton Township



Steven N. J. Wlodychak  
Ernst & Young LLP, Washington, DC

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Taxation Section Tax Conference, 34th Annual | The Inn at St. John's, Plymouth | 05/26/22, 8:00am-5:00pm

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# Taxation Section TAX CONFERENCE, 34TH ANNUAL

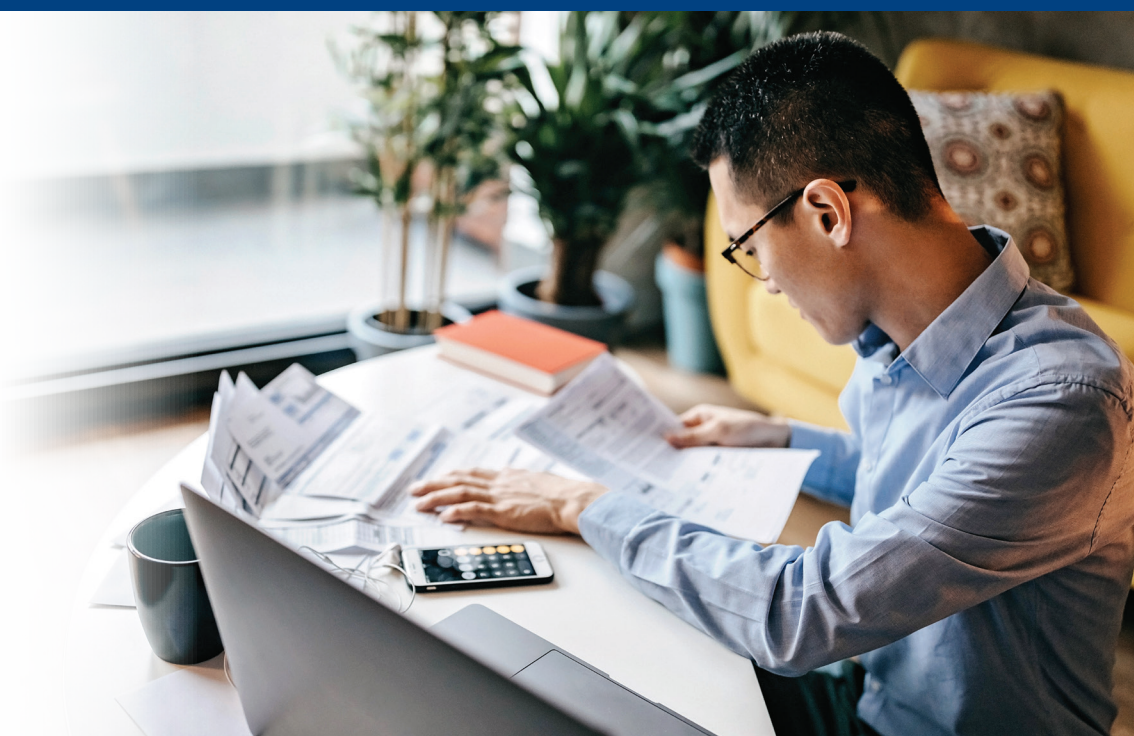
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# Master the Latest Tax Developments

Join us in person and stay on top of evolving issues in tax law—from changes on the national front to state and local developments. Get complete coverage of nexus problems caused by remote work and in-depth analysis of Michigan tax policy and administration. Be prepared for potential sweeping changes made by the Biden administration. There is something for everyone, regardless of your professional perspective.

CLE: 4.75 CTFA: Pending\* LEVEL: Intermediate/Advanced

## Schedule

8:00am **Registration, Continental Breakfast, and Vendor Showcase**

9:00am **Welcome and Introductions**

9:10am **Washington Update: Current Tax Legislative Developments**

Biden administration tax priorities; election preview/new tax leadership possibilities; possible federal tax changes; expiring TCJA provisions.  
Patrick Robertson, Confluence Government Relations, *Washington, DC*

9:50am **Hot Topics in Federal Income Tax**

Practical implications of the Biden administration's tax code changes; tax planning considerations for M&A transactions in an increased (tax) rate environment; what's on the horizon?

James H. Combs, Honigman LLP, *Detroit*; Stephen Eckert, Plante Moran PLLC, *Chicago, IL*; Patrick Robertson, Confluence Government Relations, *Washington, DC*

10:45am **Vendor Visits and Networking Break**

11:00am **The “Crossroads of Nexus”**

Embracing the nexus problems caused by remote work; unexpected aftershocks of the U.S. Supreme Court's decision in *South Dakota v Wayfair, Inc.*; the Multistate Tax Commission's P.L. 86-272 Restatement project and its litigating position.

Steven N.J. Wlodychak, Ernst & Young LLP, *Washington, DC*

12:00pm **Networking Lunch On-Site: Taxpayer Pro Bono—Updates from the IRS and MSU Tax Clinic**

Robert D. Heitmeyer, IRS Office of Chief Counsel Detroit, *Detroit*; Joshua M. Wease, Michigan State University College of Law, *East Lansing*

1:15pm **State and Local Tax Committee: Current Trends in State and Local Tax: The SALT Cap and State PTE Taxes**

Overview of the “SALT Cap” and the latest congressional activity and IRS guidance; state government-sponsored strategies to help taxpayers work around the SALT Cap; comparison of the various state Pass-Through Entity (PTE) taxes (with a specific focus on Michigan's if enacted); headaches for multistate PTEs—the resident or other state tax credits.

Scott D. Foess, Honigman LLP, *Detroit*; Steven N.J. Wlodychak, Ernst & Young LLP, *Washington, DC*

**Federal Income Tax Committee: The Taxation of Cryptocurrency**

Background and overview of the industry; additional considerations.

Hubert Raglan, KPMG LLP, *Detroit*

**Estates and Trusts Committee: Recent Developments with Estate Tax Reform and Sunset Provisions**

Proposed estate tax reform changes; summary of sunset provisions of the Tax Cuts and Jobs Act of 2017; planning techniques to consider for proposed estate tax reform and sunset provisions.

Nicholas E. Papasifakis, Clark Hill PLC, *Birmingham*

**Employee Benefits Committee: Data Privacy and Cybersecurity Requirements for Benefit Plans**

Overview of DOL guidance and audits activities; summary of common questions, best practices, and simple compliance steps for benefit plan data privacy and cybersecurity; understand the scope, risks, and benefits of data privacy and cybersecurity for benefit plans; a review of recent guidance, laws, and other updates, trends, and next steps.

Charles M. Russman, Clark Hill PLC, *Detroit*

2:00pm **Vendor Visits and Networking Break**

2:15pm **State and Local Tax Committee: Michigan Tax Policy and Administration 2022**

What's new at Treasury; legislative update; litigation update; administrative update; looking ahead.

Jeffrey Guilfoyle, Michigan Department of Treasury, *Lansing*; Lance R. Wilkinson, Tax Policy Division, Michigan Department of Treasury, *Lansing*

**Federal Income Tax Committee: The Tax Court in the Digital Age**

The future of online case management; effectively holding electronic trials.

Hon. Ronald L. Buch, United States Tax Court, *Washington, DC*

**Estates and Trusts Committee: Business Succession Tax Planning Tips**

Planning in light of a lessening estate tax exemption and potential significant overhaul of existing grantor trust rules; other planning ramifications of tax changes from the Build Back Better Act.

James F. Anderton V, Loomis Ewert Parsley Davis & Gotting PC, *Lansing*

**Employee Benefits Committee: ERISA Fiduciary Litigation Developments and Lessons**

Update on actuarial equivalence litigation and takeaways for defined benefit plans; 401(k) fee litigation in the wake of *Northwestern University v Hughes*.

Brian T. Gallagher, Fraser Trebilcock, *Lansing*

3:00pm **Vendor Visits and Networking Break**

3:15pm **State and Local Tax Committee: I Have a Remote Employee: Now What?**

Does the presence of a remote employee in a state require the employer to register for and pay income taxes and sales/use taxes in that state; how do I handle income tax withholding for a remote employee; what are some of the dangers of registering for taxes in other states?

Daniel L. Stanley, Honigman LLP, *Lansing*

**Federal Income Tax Committee: SALT Pass-Through Entity Tax Elections and Impact on Transactions**

States offering a PTE election to avoid \$10,000 limitation on deducting state taxes; different requirements imposed by the states and key considerations for making a PTE election; costs and benefits of the PTE election; how PTE elections may impact transactions.

Tony Israels, Plante Moran PLLC, *Grand Rapids*; Michael P. Monaghan, Plante Moran PLLC, *Clinton Township*

**Estates and Trusts Committee: Minimizing Income Taxes in Nongrantor Complex Trusts**

Comparison of individual form 1040 rates with trust form 1041 rates; simple and complex trusts under Treas. Reg. §1.651(a); distributable net income under IRC §§651, 661 643(a) & (b) and 662; grantor trusts under IRC §§671-678; powers of withdrawal under MCL §700.7103(f); facilitative costs under Treas. Reg. §1.263(a)-2(f)(ii).

Neal Nusholtz, Neal Nusholtz PC, *Troy*

**Employee Benefits Committee: Department of Labor Fiduciary Guidance Update**

DOL guidance on ESG investing, including climate change; focus on individual liability for timely employer contributions.

Andrew Stumpff, Butzel Long, *Detroit*

4:00pm **Networking Reception**