

Featured Speakers



Patrick Robertson
Confluence Government Relations, Washington, DC



Rachael Eubanks
Michigan Department of Treasury, Lansing



Abigail Rosen Earthman
Perkins Coie LLP, Dallas, TX

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Taxation Section Tax Conference, 35th Annual | Saint John's Resort, Plymouth | 05/25/23, 8:00am–5:00pm

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A. Seminar Registration <input type="checkbox"/> \$295 General <input type="checkbox"/> \$195 Section Member <input type="checkbox"/> \$295 ICLE Partner <input type="checkbox"/> \$125 New Lawyer (0–3 Years in Practice P83610+) <input type="checkbox"/> \$175 per Registrant (4+ Registrants from the Same Firm) ¹ Special Registration <input type="checkbox"/> FREE Judges ² 23CI-7420		Name _____ MI Bar # _____ ICLE P'ship # _____ Firm _____ Address _____ City _____ State _____ Zip _____ Phone _____ Fax _____ Email _____
B. Materials Format for Seminar Registrants <input type="checkbox"/> FREE Electronic Materials <input type="checkbox"/> \$50 Print Handbook ³ and Electronic Materials		<p>Prices guaranteed until 05/25/23. Cannot combine discounts. ¹Please attach additional sheet listing registrants attending. All registrations must be submitted and paid for at the same time. ²Current sitting state court judges (limit 40) attend free and must call ICLE or submit order form to register. ³Limit one print handbook purchase per registrant. Print handbooks are nonrefundable after the event cancellation date. Complete Seminar Policies: www.icle.org/info/seminarpolicies. Cancellation Policy: For a full refund, notify ICLE by 05/11/23. Registrants who cancel after that date will be charged a \$60 cancellation fee. No refunds will be issued after 05/18/23. Walk-in Registrations: Permitted on a space-available basis or if registrants fail to claim their seat in the first 15 minutes of the seminar. Persons with Disabilities or Dietary Restrictions: For special arrangements please contact ICLE no later than seven days before the seminar. Hotel Information: A block of rooms has been reserved at Saint John's Resort in Plymouth under group code IC052423A for 05/24-25/23. Visit www.icle.org/tax/hotel or call 734-414-0600 and mention the Tax Conference to reserve a room. Reservations must be made by 05/10/23. Registrants are responsible for their own hotel expenses.</p> <p style="text-align: right;">3BT</p>
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CLE: 4.5 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**

Washington's tax priorities; the new Congress; possible federal tax changes; expiring tax provisions.
Patrick Robertson, Confluence Government Relations, *Washington, DC*

10:00am **Michigan Tax Policy and Administration 2023**

What's new at Treasury; legislative update; litigation update; administrative update; economic and revenue updates; looking ahead.
Rachael Eubanks, Michigan Department of Treasury, *Lansing*; Lance R. Wilkinson, Michigan Department of Treasury, *Lansing*

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

11:00am **Everything You Must Know about the Taxation of Cryptocurrency**

Understanding blockchain technology and defining assets (NFT, metaverse, token, crypto); financial transactions on the blockchain; ethical technology requirements for lawyers; regulatory limitations to fiduciary access; digital asset checklist; taxation of cryptocurrency; valuations of cryptocurrency; reporting cryptocurrency on tax returns.
Abigail Rosen Earthman, Perkins Coie LLP, *Dallas, TX*

12:00pm **Networking Lunch On-Site—Sponsored by the Ayar Law Firm**

1:15pm **State and Local Tax Committee: Sales and Use Tax Update**

Significant developments in caselaw and statutory law in a post-*Wayfair* world.
Lee Sweet-Maier, Ford Motor Company, *Dearborn*

Federal Income Tax Committee: Introduction to Foreign Accounts Compliance

Income that must be reported; applicable tax treaties; FBAR information; reporting; Bank Secrecy Act; noncompliance and disclosure programs.
Stephen J. Dunn, Dunn Counsel PLC, *Troy*

Estates and Trusts Committee: SECURE Act Update

Working with the new 10-year limit on inherited IRAs; planning with retirement assets for spouses, minor children, charities, and other common scenarios after SECURE; options for beneficiary designations to more closely meet the client's goals.
Sara A. Nicholson, Warner Norcross + Judd LLP, *Kalamazoo*

Employee Benefits Committee: Employee Benefit Issues for Start-Up Companies

Understanding the differences between types of plans; working with controlled and affiliated-service groups; spotting issues as an enterprise grows.
Samantha A. Kopacz, Miller Canfield PLC, *Troy*; Samuel L. Parks, Miller Canfield PLC, *Troy*

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

2:15pm **State and Local Tax Committee: Hot Topics and New Developments in SALT**

Unitary issues; significant litigation; statutory trends; nexus; tax reform.
Jackie J. Cook, Novara Law, *Troy*; Margaret Wilson, Oracle Corporation, *Titusville, NJ*

Federal Income Tax Committee: New Revenue Procedure on S Corporation Elections

Latest developments in correcting terminated or ineffective S elections without seeking a private letter ruling.
Jennifer Keegan, Plante Moran, *Chicago, IL*

Estates and Trusts Committee: Grantor Trust Rules

Background of grantor trust rules; grantor trust powers that result in grantor trust status; planning opportunities with grantor trusts; tax reimbursement; toggling grantor trust status; sales to grantor trusts; gifting with grantor trusts; Beneficiary Deemed Owned Trust (BDOT) under Section 678; tax reporting issues for grantor trusts.
Frederick H. Hoops, III, Bank of America Private Bank, *Bloomfield Hills*

Employee Benefits Committee: Employee Benefit Issues in Connection with Mergers and Acquisitions

Dealing with existing plans in common transaction structures; issues with preparing the business for an exit; correcting plan failures.
Preston Ridinger, Plante Moran, *Cleveland, OH*

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

3:15pm **State and Local Tax Committee: 338(h)(10) at the State Level**

Federal conformity; business versus nonbusiness income; apportionment.
Richard Spengler, BDO, *Grand Rapids*

Federal Income Tax Committee: Hot Topics Roundtable Discussion

Inflation Reduction Act; IRS adding enforcement staff; corporate minimum tax; stock buyback tax; tax controversies.
Venar Raad Ayar, Ayar Law, *Farmington Hills*; Peter J. Kulick, Dickinson Wright PLLC, *Lansing*

Estates and Trusts Committee: Estate Planning in Light of the 2026 Sunset

Overview of estate taxes, current estate tax exemption/gift tax exclusion, and the upcoming sunset; identifying clients who may be affected by the estate tax exemption sunset; recommendations on updating a trust affected by the estate tax exemption sunset; planning techniques to consider for business owners and high-net individuals to mitigate estate taxes.
Buzz S. Leach, Southern Michigan Bank & Trust, *Coldwater*

Employee Benefits Committee: Hot Topics Roundtable Discussion

The latest changes in statutory and caselaw, regulations, and agency guidance, including SECURE Act 2.0.
Samantha A. Kopacz, Miller Canfield PLC, *Troy*; Samuel L. Parks, Miller Canfield PLC, *Troy*; Jennifer Watkins, Warner Norcross + Judd LLP, *Detroit*

4:00pm **Networking Reception—Sponsored by Plante Moran**

MP3 downloads of all sessions, excluding the welcome and introductions and luncheon, will be available to all registrants after the conference.

*The *Tax Conference, 35th Annual*, will be submitted to ABA Professional Certifications for CTFA credit review and approval 90 days prior to the event.