

Featured Speakers



Venar Raad Ayar
Ayar Law, Farmington Hills



Jackie J. Cook
Novara Law, Troy



Patrick Robertson
Confluence Government Relations,
Washington, DC

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Taxation Section Tax Conference, 36th Annual | Saint John's Resort, Plymouth | 05/23/24, 8:00am–5:00pm

ADDRESS SERVICE REQUESTED

<p>A. Conference Registration</p> <p><input type="checkbox"/> \$295 General</p> <p><input type="checkbox"/> \$195 Section Member</p> <p><input type="checkbox"/> \$295 ICLE Partner</p> <p><input type="checkbox"/> \$125 New Lawyer (0–3 Years in Practice P84440+)</p> <p><input type="checkbox"/> \$175 per Registrant (4+ Registrants from the Same Firm)¹</p> <p><input type="checkbox"/> FREE Judges² <small>24CI-7420</small></p>	<p>Name _____</p> <p>MI Bar # _____ ICLE P'ship # _____</p> <p>Firm _____</p> <p>Address _____</p> <p>City _____</p> <p>State _____ Zip _____</p> <p>Phone _____ Fax _____</p> <p>Email _____</p>
<p>B. Materials Format for Conference Registrants</p> <p><input type="checkbox"/> FREE Electronic Materials</p> <p><input type="checkbox"/> \$50 Print Handbook³ and Electronic Materials</p>	<p>Prices guaranteed until 05/23/24. 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 05/09/24. Registrants who cancel after that date will be charged a \$60 cancellation fee. No refunds will be issued after 05/16/24. 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 discounted block of rooms has been reserved at Saint John's Resort in Plymouth under group code IC052224A. Visit www.icle.org/tax/hotel or call 734-414-0600 to reserve a room. Reservations must be made by 05/01/24. Registrants are responsible for their own hotel expenses.</p>
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MAY 23, 2024 | Saint John's Resort, Plymouth

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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

Washington's tax priorities; possible federal tax changes; expiring tax provisions; 2024 election.

Patrick Robertson, Confluence Government Relations, *Washington, DC*

10:00am Corporate Transparency Act: What's Next

Preparing for the beneficial ownership rules; preparing new entities formed on or after January 1, 2024; preparing existing entities formed before January 1, 2024; who is responsible, who will assist (roles of lawyers, CPAs, and in-house lawyers); staying up to date and compliant; recent guidance.

Jeffrey D. Moss, Dawda Mann Mulcahy & Sadler PLC, *Bloomfield Hills*; Kurt Piwko, Plante Moran PLLC, *Clinton Township*

10:45am Vendor Showcase and Networking Break

11:00am **State and Local Tax Committee:**

Significant SALT Cases Impacting Taxpayers Over the Past Year

Review critical SALT-related opinions that impact your clients, including Michigan and other novel state cases.

Tony Israels, Plante Moran PLLC, *Grand Rapids*; Michael Merkel, Plante Moran PLLC, *Southfield*

Federal Income Tax Committee:

IRS Practice and Procedure Hot Topics and 2024 Updates

Pending Supreme Court cases dealing with judicial deference and the so-called Chevron deference; aftermath of the PolSELLI decision; recent decisions regarding FBAR penalties (Mahyari and Bittner); jurisprudence regarding denial/revocation of passports for "seriously delinquent" taxpayers; equitable tolling of tax court filing deadlines; increased efforts to audit high-income individuals; recent announcements related to ERC claims.

Venar Raad Ayar, Ayar Law, *Farmington Hills*

Estates and Trusts Committee:

Minimizing Trust and Estate Taxes

The distributable net income deduction (why it matters, how it works); preparing for the future basic exclusion amount (BEA) under §2010(C)(3); using §§2519 and 2044 in December of 2025 to capture existing BEA; using §2041(a)(3) for basis step-up in the event of surplus BEA.

Neal Nusholtz, Kemp Klein Law Firm PC, *Troy*

Employee Benefits Committee:

Hot Topics in Employee Benefits Including SECURE 2.0

Recent guidance issued under the SECURE 2.0 Act; other relevant litigation and regulatory developments.

Brian T. Gallagher, Miller Canfield PLC, *Lansing*; Samantha A. Kopacz, Miller Canfield PLC, *Troy*

12:00pm Networking Lunch On-Site—Sponsored by Plante Moran

1:15pm **State and Local Tax Committee:**

Cannabis Taxation in Michigan

Novel issues for both real and personal property; practical challenges and innovative tax strategies for allocation of expenses, claiming of deductions, and interstate tax obligations; interplay between Michigan's state laws and federal guidelines.

Seth A. O'Loughlin, Hallahan & Associates PC, *Bloomfield Hills*

Federal Income Tax Committee:

Tax Considerations When Selling a Privately Owned C Corporation

Excluding gain through section 1202; recognizing it outside the corporation (personal goodwill allocations); mitigating impact (presale S election); other opportunities.

Emily Murphy, Plante Moran PLLC, *Ann Arbor*; Rebecca L. Pugliesi, Plante Moran PLLC, *Clinton Township*; Isabella C. Rocco, Plante Moran PLLC, *Clinton Township*

Estates and Trusts Committee:

Ten GST Tax Traps to Avoid

Overview of the generation-skipping transfer tax regime; GST tax land mines to avoid; planning opportunities.

Raj A. Malviya, Miller Johnson, *Grand Rapids*

Employee Benefits Committee:

New Disclosures, Fees, and Litigation Challenges for ERISA Health Plans

Practical considerations for employers in response to new rules and DOL audit activity under the Consolidated Appropriations Act of 2021 ("CAA"), including attestation requirements; determining the reasonableness of vendor fees and services; mental health parity; and exposure to class-action challenges from participants for fees and costs charged by third-party service providers.

Eric W. Gregory, Dickinson Wright PLLC, *Troy*

2:00pm Vendor Showcase and Networking Break

2:15pm **State and Local Tax Committee:**

Navigating Your Tax Case Through the Court of Claims

The life cycle of a Court of Claims case from filing through resolution; procedures and how the court operates, best practices to aid a favorable outcome and enhance your litigation skill set; the kinds of cases (and issues) that are best suited for the court; consideration of alternative forums.

Jackie J. Cook, Novara Law, *Troy*; Thomas K. Dillon, Foster Swift Collins & Smith PC, *Grand Rapids*

Federal Income Tax Committee:

The Latest on International Information Return and Other Penalties

Is it a trust; is the penalty assessable, given *Farby v Commissioner*, 160 T.C. 231 (2023); if so, did it receive the prior, written, IRS supervisory approval, required by IRC § 6751(b); is there reasonable cause for non-assessment of the penalty, or for abatement of it; procedure for contesting penalties.

Stephen J. Dunn, Dunn Counsel PLC, *Troy*; Ryan J. Peruski, Honigman LLP, *Detroit*

Estates and Trusts Committee:

Succession Planning Throughout a Closely Held Business's Life Cycle

Ensure smoother transitions and, potentially, greater tax savings for your closely held business owners; what business owners should consider at various stages in their business's growth including governance structures, family employment policies, capitalization, gifting, and building in flexibility.

Corinne Sprague, Warner Norcross + Judd LLP, *Grand Rapids*

Employee Benefits Committee:

401(k) Plan Fiduciary Leadership in 2024

Role of fiduciaries in managing retirement plans; current business and ethical challenges for a 401(k) fiduciary; key elements of effective fiduciary leadership; the impact fiduciary decisions have on the financial well-being of employees; practices to safeguard participants' interests and contribute to overall plan success and credibility.

Errol A. Hau, CAPTRUST, *Southfield*

3:00pm Vendor Showcase and Networking Break

3:15pm Michigan Tax Policy and Administration 2024

What's new at Treasury; legislative update; litigation update; administrative update; economic and revenue updates; looking ahead.

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

4:00pm Networking Reception—Sponsored by the Ayar Law Firm

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

*The *Tax Conference, 36th Annual*, will be submitted to ABA Professional Certifications for CTFA credit review and approval 90 days prior to the event.