

Featured Speakers



Eric Bussis
Michigan Department of Treasury, *Lansing*



Maria P. Topalovic
Howard & Howard Attorneys PLLC, *Royal Oak*



Wayne D. Roberts
Bodman PLC, *Grand Rapids*

PLATINUM SPONSORS



SAVE MORE WITH ICLE

We’ve teamed with CNA and Highstreet ProLaw Group to help you save on malpractice insurance. Learn more: www.icle.org/cna. (2% major event savings is limited to one event per year.)

GOLD SPONSORS



SILVER SPONSORS



Make your payment online with credit card at: www.icle.org/tax

Alternate payment options: If you are unable to make your credit card payment online, call ICLE to process: 877-229-4350. If you need to pay by check, mail form with payment to: PO Box 1343, Ann Arbor, MI 48106

Check No: _____ Payable to: ICLE

Taxation Section Tax Conference, 38th Annual
MSU Management Education Center, Troy | 5/21/26, 8:00am–5:00pm



THE UNIVERSITY OF MICHIGAN
Institute of Continuing
Legal Education

1020 Greene Street
Ann Arbor, MI 48109-1444

NONPROFIT ORG
U.S. POSTAGE
PAID
ANN ARBOR, MI
PERMIT NO. 106

ADDRESS SERVICE REQUESTED

A. Conference Registration

☐ \$320 General

☐ \$220 Section Member

☐ \$320 ICLE Partner

☐ \$150 New Lawyer (Not yet reached 4th anniversary date of MI Bar admission)

☐ \$245 per Registrant (4+ Registrants from the Same Firm)¹

☐ FREE Judges² 26CI-7420

B. Materials Format for Conference Registrants

☐ FREE Electronic Materials

☐ \$50 Print Handbook³ and Electronic Materials

C. Non-Registrants—Purchase the Electronic Materials

☐ \$195 Non-ICLE Partners

☐ \$136.50 ICLE Partners

Name

MI Bar #

Firm

Address

City

State

Zip

Phone

Fax

Email

Prices guaranteed until 05/21/26. 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 05/07/26. Registrants who cancel after that date will be charged a \$60 cancellation fee. No refunds will be issued after 05/14/26. **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.

6BT

May 21, 2026 | MSU Management Education Center, Troy

Taxation Section
TAX CONFERENCE, 38TH ANNUAL



Presented by
Taxation Section of the State Bar of Michigan
In Cooperation with
Institute of Continuing Legal Education

REGISTER TODAY
www.icle.org/tax | 877-229-4350



Master the Latest Tax Developments

CLE: 4.75 MCJE: 4.75 LEVEL: Intermediate/Advanced

Stay on top of evolving issues in tax law—from key changes on the national front to Michigan’s latest legislative and policy developments. Dive into the OBBBA and its impact on Michigan businesses, executive compensation, Section 1202, and employee benefits. Explore new incentive programs for strategic investment. Get insights on state tax policy from the Michigan Department of Treasury.

Schedule

8:00am	Registration, Continental Breakfast, and Vendor Showcase			
9:00am	Welcome and Introductions			
9:10am	Washington Update: Current Tax Legislative Developments Regulatory guidance; possible federal tax changes; midterm elections; and a bit of international tax. Patrick Robertson, Confluence Government Relations, <i>Washington, DC</i>			
10:00am	Vendor Showcase and Networking Break			
10:10am	State Responses to OBBBA and Other Business Measures Distinguish how states are responding to the OBBBA with all, selective, or no decoupling. Analyze critical actions taken by states which expand the tax burdens on businesses and high wealth earners. Guide your clients through these uncharted waters with key decisions and practical advice. Lynn A. Gandhi, Foley & Lardner LLP, <i>Detroit</i> ; Randy Gross, Michigan Chamber of Commerce, <i>Lansing</i>			
11:10am	Vendor Showcase and Networking Break			
11:20am	State and Local Tax Committee: Current Issues and Developments in Michigan Tax Litigation Get in-depth tax litigation strategies based on recent disputes. Cover hot topics such as unitary filing for insurance companies, liability for sales or use taxes in connection with different types of contracts, whether a flow-through entity tax election can be disallowed if a valid election made under MCL 206.813, and other pending or recently decided cases. Wayne D. Roberts, Bodman PLC, <i>Grand Rapids</i>	Federal Income Tax Committee: Federal Tax Controversies Update Explore new IRS policies, procedures, and programs in examination and collection cases in light of the new administration. Summarize recent caselaw on tax court jurisdiction. Review updates on IRS targeted campaigns, including micro captive insurance, conservation easements, and other charitable donations. Emily L. Burdick, Dickinson Wright PLLC, <i>Detroit</i> ; Angelique M. Neal, Dickinson Wright PLLC, <i>Ann Arbor</i>	Estates and Trusts Committee: Planning After Unified Credit's Permanency Examine priorities: avoiding estate tax versus stepping-up basis. Discuss protecting portability and <i>Estate of Rowland v Comm'r</i> . Evaluate purpose of and continued need for existing irrevocable life insurance trusts. Eric J. Gould, Cohen Lerner & Rabinovitz PC, <i>Royal Oak</i>	Employee Benefits Committee: Executive Compensation in the Age of OBBBA Get strategies to reconcile new Section 162(m) rules under OBBBA—including aggregation and stricter pay-deduction tracking—with ongoing challenges in parachute and deferred comp design from high-risk areas under Sections 280G and 409A. Eric W. Gregory, Dickinson Wright PLLC, <i>Troy</i>
12:00pm	Networking Lunch On-Site—Sponsored by Plante Moran			
1:15pm	State and Local Tax Committee: Transaction Due Diligence for SALT Purposes Identify potential tax risks and opportunities before completing a deal. Explore compliance considerations, nexus implications, and state-specific tax exposure areas. Identify exposure areas and ensure tax-efficient transaction structures. Highlight how due diligence priorities differ between buyers and sellers. Katie Johnson, EY-Parthenon, <i>Cincinnati, OH</i>	Federal Income Tax Committee: Tax Practice and Procedures: 2026 Update Discuss recent tax court cases and other updates concerning tax practice and procedure. Venar Raad Ayar, Ayar Law, <i>Farmington Hills</i>	Estates and Trusts Committee: Gifting Versus Basis Step-Up: Key Strategies Explore the pros and cons of lifetime gifting versus retaining assets for basis step-up at death. Evaluate client circumstances, key tax impacts, and effective techniques to successfully advise your clients while maximizing estate and income tax benefits. Leave with some practical tips and techniques to protect your client. Michael J. Jameson, Bodman PLC, <i>Detroit</i>	Employee Benefits Committee: 2026 Secure Act 2.0 Hot Topics Get an overview and an update of the Secure Act 2.0 changes for 2026, including mandatory Roth and SIMPLE IRA catch-up contributions and optional enhanced contributions. Take away best practices for employers implementing the changes and avoiding mistakes. Maria P. Topalovic, Howard & Howard Attorneys PLLC, <i>Royal Oak</i>
2:00pm	Vendor Showcase and Networking Break			
2:15pm	State and Local Tax Committee: Investing in Michigan: Incentives Insights Explore Michigan's state and local economic development incentives landscape, highlighting key incentive programs that drive and facilitate strategic investment. Gain insights into program eligibility, economic and tax impacts, and strategies to optimize project financials while aligning with state and local development goals. Corey J. Levin, Honigman, <i>Bloomfield Hills</i>	Federal Income Tax Committee: Scaling Smarter: The Expanding Impact of Section 1202 Covering the basic qualifications under the Section 1202 Qualified Small Business Stock (QSBS) exemption, changes to Section 1202 in the One Big Beautiful Bill, and maximizing tax savings offered by Section 1202. Isabella C. Jordan, Plante Moran PLLC, <i>Clinton Township</i> ; Rebecca L. Pugliesi, Plante Moran PLLC, <i>Clinton Township</i>	Estates and Trusts Committee: Agreements & Tax Implications for Succession Planning Explore succession planning for closely held businesses, including shareholder, partnership, and operating agreements. Learn best practices for transferring ownership to the next generation, planning for sale, and the impact of the <i>Estate of Hoensheid v Commissioner</i> decision on transfer planning and tax considerations. Nazneen S. Hasan, Dykema, <i>Bloomfield Hills</i>	Employee Benefits Committee: OBBBA Hot Topics: A New Employee Benefits Landscape Leave with key legal takeaways from the One Big Beautiful Bill Act, including expanded HSA eligibility, increased dependent care limits, and changes to the treatment of fringe benefits. Advise your clients with practical insights on compliance and aligning plan documents. Katina K. Gorman, Miller Canfield, <i>Troy</i>
3:00pm	Vendor Showcase and Networking Break			
3:15pm	Michigan Tax Policy and Administration 2026 Discuss what's new with the Treasury; legislative update; litigation update; administrative update; economic and revenue updates; looking ahead. Eric Bussis, Michigan Department of Treasury, <i>Lansing</i> ; Lance R. Wilkinson, Michigan Department of Treasury, <i>Lansing</i>			
4:00pm	Networking Reception—Sponsored by the Ayar Law Firm			