

# Michael Franck Award Nomination - George W. Gregory

---

Name of Nominee: *	George William Gregory (Posthumous)
Title:	Shareholder
Firm or Organization:	Kemp Klein
Address:	201 W Big Beaver Rd #600, Troy, MI 48084
Name of Nominator: *	Eric W. Gregory
Title:	Member
Firm or Organization:	Dickinson Wright PLLC
Address:	2600 W. Big Beaver Rd. Suite 300, Troy, MI 48084
Phone:	248-433-7669
Email: *	<a href="mailto:egregory@dickinsonwright.com">egregory@dickinsonwright.com</a>

Explain the merits of your nomination, submit any supporting materials for your nominee by email, fax, or mail. Give specific examples.

My dad, George W. Gregory, had an incredible impact on the legal profession, and one that become even more apparent to me after he passed away on January 4, 2022.

Without being redundant as to information presented in the more full nomination letter, I will say that my dad made incredible contributions to the legal profession through serving as chair of the Taxation Section and Probate Sections of the State Bar, the Employee Benefits Committees and Probate, Estate and Trust Committees of the Oakland County Bar Association, and through being one of the most prolific speakers and moderators as part of the Institute for Continuing Legal Education. He was described as a "CLE Giant," as explained more fully in the materials included. His contributions had an impact on hundreds of attorneys, many of whom reached out to me after his passing.

In addition to his profound contributions through leadership and education, he was also well-recognized for his legal abilities and skills, as a Fellow of the American College of Trust and Estate Counsel, and as winner of numerous awards for those contributions.

Additional materials attached include his CV, his list of awards, and a nomination letter that goes into more details on these points.

State Bar of Michigan Service

State Bar of Michigan Probate Section  
Chair, 2011-2012  
Chair Elect, 2010-2011  
Vice Chair, 2009-2010  
Secretary, 2008-2009

Treasurer, 2007–2008  
Liaison to Taxation Section, 2000–2003, 2013–2018  
Council Member, 2003–2007

State Bar of Michigan Taxation Section  
Chair, 1997–1998  
Vice Chair, 1996–1997  
Treasurer, 1995–1996  
Council, 1992–1995

#### Awards

Solo and Small Firm Section of the State Bar of Michigan, 2018 Outstanding Achievement Award for exhibition of the highest standards of practice and commitment during his career

George A. Cooney Society Award for Longstanding Contributions to Continuing Legal Education, 2017

Accounting Aid Society, Outstanding Pro Bono Volunteer 2017

L. Hart Wright Service Award from the Taxation Section of the State Bar of Michigan, 2016

Fellow of the American College of Trust and Estate Counsel since 1998

Martindale Hubbell: Rated AV (very high to preeminent in legal abilities, general recommendation very high)

Listed in every issue of The Best Lawyers in America since 2000

Listed in every issue of Michigan Super Lawyers since 2006

George W. Gregory, PLLC, ranked Tier 1 in the 2013 – 2015 Editions of U.S. News – Best Lawyers “Best Law Firms.” Ranked Tier 1 2015 for Trusts and Estates, Ranked Tier 2 for Trusts and Estates – Litigation, Ranked Tier 1 for 2016 Trust and Estate Law

Listed in "Best Lawyers in Metro Detroit" or "Top Lawyers" (Trusts and Estates) 2007–2021

Listed in Best Lawyers article under Trusts and Estates, 26 Crain's Detroit Business No, 50, December 6–12, 2010 page 29, "Top Attorneys in Michigan" Crain's Detroit Business, Top 100 Attorneys in Michigan, Crain's Detroit Business, September 2015 and September 2016. Also in Hour Detroit, September 2014. In Hour Detroit, September 2015 also listed as a Top 50 Consumer Attorney.

Fellow of the Michigan State Bar Foundation (elected 2014)

Fellow of the American Bar Foundation (elected 2014)

Draftsmen of the Michigan Estate Tax Act, which repealed the previous Michigan inheritance tax

Pro Bono and Community Service

Pro Bono Panel Member, Low Income Tax Clinic, Accounting Aid Society, Detroit, Michigan 2012 – 2017

Director, Common Ground, 1984 – 1990, an Oakland County nonprofit crisis intervention center

Oakland County Bar Association Service

Oakland County Bar Association and its Tax Committee, Probate, Estate and Trust Committee, and Employee Benefits Committee

Chair of the Employee Benefits Committee, 2015 – 2016

Chair of the Probate, Estate and Trust Committee, 2014 – 2015

Vice Chair of the Probate, Estate and Trust Committee, 2013 – 2014

Professional Society Memberships – Accounting

American Association of Certified Public Accountants (AICPA) since 1977

Taxation Section since 1996

Michigan Association of Certified Public Accountants since 1977

Personal Financial Planning Committee since 2006

Eldercare Planning Taskforce since 2010, Chair 2012–2014

Chartered Global Management Accountant since 2012

---

Optional: List news, magazine, radio, and TV features about the nominee's accomplishments (do not submit actual articles or DVDs). Feel free to include any hyperlinks to these stories, if they are still online.

State date/page and media e.g. 12/12/07, p. 12, Lansing State Journal, "Lawyer Begins TLC Program in Schools"

Longtime Business Attorney George Gregory Dies, Detroit Legal News:

<http://legalnews.com/detroit/1507202/>

The Passing of a CLE Giant, Jeff Kirkey, ICLE Blog: <https://community.icle.org/blogs/jeffrey-e-kirkey2/2022/01/14/george-gregory>

Outstanding Achievement Award Winner, George Gregory,

<https://connect.michbar.org/solo/reports/award>

Terry Oparka, "Library Program Explores How to Leave Money to Charity," Troy Times, November 12, 2015 page 11A

Douglas Levy and Dan Heilman, "Solo Practice: Hey, wanna buy a law practice," Michigan Lawyers Weekly, Vol. 28, No. 38, July 21, 2013 page 3, 24 (quotes on page 24)

Douglas J. Levy, "Reform and React: ObamaCare, Tax changes have Estate Planning, Benefits Attorneys in Overdrive," Michigan Lawyers Weekly, Vol. 26, No. 40, August 6, 2012 page 1, 20 (quotes on page 20)

Arden Dale, "Kiddie Tax Hits College Age: Law Shuts a Loophole Spurs Shift to '529' Plans," Wall Street Journal, June 16, 2007

Mike Wendland, "Anti-pirating Too Taxing, Even for Experts," Detroit Free Press, Thursday, February 13, 2003, page 2A

James L. Dam, "How Estate Planning is Changed by the New Tax Law: Credit Shelter Trusts Are Being Rewritten," Lawyers Weekly USA, June 25, 2001, 2001 LWUSA 489

James L. Dam, "Lawyers Struggling with Estate Plans as Congress Mulls Change," Lawyers Weekly USA, April 16, 2001, 2001 LWUSA 289

James L. Dam, "U.S. Tax Court Restricts Family Limited Partnership Discounts," Lawyers Weekly USA, November 27, 2000, page 1 (on continuation page 22), issue 2000-24 2000 LWUSA 1021

James L. Dam, "Homes, Cars, Boats, Etc. are Being Put Into LLCs," Lawyers Weekly USA, May 1, 2000, page 1 (on continuation pages 20 and 23), issue 2000-9 2000 LWUSA 369

James L. Dam, "Should Lawyers Be Revising Their Trusts," Lawyers Weekly USA, February 7, 2000, page 1, Issue 2000-3, 2000 LWUSA 101 also (<http://www.lawyersweekly.com/feature.htm>) on pages 5 and 8

Joyce Wiswell, "Library Gets Generous Gift," Vol. VI, No 50 Mirror of Clawson, page 18 (July 29, 1999)

Karen Eness Pope, "Detroit Prepares to Follow Pontiac's Lead and Track Down Lawyers for Back City Income Taxes" Vol. 70, No. 27 Oakland County Legal News, pages 1 and 2 (June 20, 1997)

Karen Eness Pope, "Detroit May Go After Lawyers for Income Taxes," The Detroit Legal News Vol. CII No. 123, pages 1 and 2 (June 20, 1997)

Susan Tompor in "Where There's a Will, There's a Way to Haunt Your Family," The Detroit News Strategies Section F, page 3F (October 31, 1994)

William H. Volz in "Michigan Lowers the Cost of Dying," The Detroit News, Editorial Page, (June 17, 1994)

Susan Tompor in "New Michigan Law Will Make Inheriting Money and Property a Lot Less Taxing," The Detroit News Business Section F, page 1F (September 23, 1993)

Marcia M. McBrien in "Pick-Up Tax Featured in New Estate Tax Statute," 7 Mich. L.W. 1080 (Michigan Lawyers Weekly, June 21, 1993, page 1A)

February 26, 2022

Ms. Carrie Sharlow  
Representative Assembly Awards  
State Bar of Michigan  
306 Townsend St.  
Lansing, MI 48933-2012

Dear Ms. Sharlow, and Representative Assembly Nominating and Awards Committee:

My dad, George W. Gregory, had an incredible impact on the legal profession, and one that become even more apparent to me after he passed away on January 4, 2022. I am writing this letter in support of his nomination for the Michael Franck Award for that reason.

A big part of my dad's contributions to the profession were through his service to the State Bar's Taxation Section and Probate Section. He served as a council member, all executive roles and as chair of both sections in 1997-98 and 2011-12, respectively. Through his involvement and leadership in both sections, he was the draftsman of the Michigan Estate Tax Act, which repealed the previous Michigan inheritance tax. He created what became known as the "After Hours Tax Law Series," wrote dozens of articles, and presented and moderated numerous seminars. He was recognized for his service to the Taxation Section by receiving the L. Hart Wright Service Award in 2016. He also received the Outstanding Achievement Award from the Solo & Small Firm Section in 2018.

Similarly, he was also deeply involved with the Oakland County Bar Association, service as chair of both the Employee Benefits Committee as well as the Probate, Estate, and Trust Committee, in 2015-16 and 2013-14, respectively.

A big driver of his involvement in these endeavors was his commitment to legal education. My dad had a love for teaching, and spent a number of years teaching at Wayne State University's Business School. He took these skills and applied them in the legal setting not only through his involvement through the various State Bar and County Bar Sections, but also through his involvement in the Institute for Continuing Legal Education ("ICLE"). Jeff Kirkey, the Education Director at ICLE, was one of the first people to reach out to me after my dad died. He told me that my dad presented more than 75 presentations for ICLE. He described him as an "amazing supporter of ICLE," and explained that "no one gave back to the profession and to ICLE more than George Gregory." See <https://community.icle.org/blogs/jeffrey-e-kirkey2/2022/01/14/george-gregory>, where Jeff referred to him as a "CLE Giant."

My dad also cared deeply about helping people, and was more than happy to use the gifts that he had in tax and accounting knowledge if those could make a difference. He was involved for many years with the Accounting Aid Society in Detroit, serving as a pro bono panel member from 2012-2017, and was awarded with the Outstanding Pro Bono Award in 2017. He also

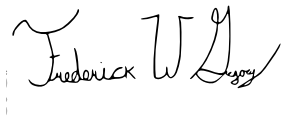
served as a director of Common Ground in Oakland County, a nonprofit crisis intervention center, from 1985-1990.

However, the biggest measure of his contribution to the profession I feel was the deep connections that he made with people. I was overwhelmed with calls, emails, and messages from his colleagues after he passed away in January. Attorneys “marveled at his dedication to ICLE and the many, many seminars he either taught or moderated or both.” The explained “he was just a warm and fun person to be around.” His death was described as “not only a loss of a friend, but a big loss to the State of Michigan.” He was described as “having a wealth of knowledge, and sharing that knowledge freely and courteously.” “George was everywhere, helping to educate out estate planning community.” “Even those most accomplished tax lawyers paid attention to when George spoke.” “I still remember the first time I met your dad and the kindness he showed me when I was a new attorney. Despite being the one presenting materials that I was learning from, he treated me as an equal. I learned so much from him. And I really appreciated his sense of humor too.” See comments:

[https://www.linkedin.com/posts/eric-gregory-4645b824\\_this-is-difficult-to-share-but-i-wanted-activity-6884570463004061696-adws](https://www.linkedin.com/posts/eric-gregory-4645b824_this-is-difficult-to-share-but-i-wanted-activity-6884570463004061696-adws)

Personally, I would not be where I am in my legal career without his patient guidance. However, I represent just one small piece of his greater lifetime contribution to the advancement of this entire profession.

I respectfully ask your consideration on behalf of my dad for the Michael Franck Award.

A handwritten signature in cursive script that reads "Frederick W. Gregory". The signature is written in black ink on a white background.

Frederick “Eric” Gregory

## **Curriculum Vitae**

### **George W. Gregory**

#### Professional Experience

2019 to 2022: Shareholder at Kemp Klein

2000 to 2019: Member of George W. Gregory, PLLC, a Professional Limited Liability Company which only practices law. The firm specializes in tax planning, estate planning, business planning, probate, tax controversies and the purchase and sales of businesses. For most of its existence the firm has had one associate. At this time that associate is Lorraine F. New.

1986 to 2000: Associate and then Shareholder in what was Lee, Gregory & Sternberg, P.C., a law firm. The firm specialized in taxation, estate planning, real estate, business planning and the purchase and sales of businesses. Was active in all of these areas, except real estate, but emphasis is in the following order: estate planning, tax planning, probate, business planning, tax controversies, and purchase and sales of businesses.

1981 - 1987: Lecturer and Assistant Professor, Wayne State University School of Business Administration, Detroit, Michigan. Taught and designed one undergraduate and two graduate tax courses. Updated these courses annually for changes in tax law. Designed tax research questions for graduate courses. Designed comprehensive review problems for undergraduate tax course. Member of various University, School of Business, and Accounting Department Committees.

1980 - 1982: Attorney with Raymond, Rupp & Weinberg, P.C., Troy, Michigan practiced primarily in tax research, estate planning, business planning and tax controversy resolution.

1973 - 1980: Internal Revenue Agent with the Internal Revenue Service, Detroit District. Primarily audited business tax returns for income tax liabilities (corporations, partnerships, and sole proprietorships). Also audited fiduciary income tax, excise tax, and employment tax returns. Quality reviewed income tax audit work papers and reports prepared by Revenue Agents for accuracy of income tax law conclusions and adequacy of investigative field work. Prepared technical guidelines for Revenue Agents in the Central Region (Michigan, Ohio, Indiana and West Virginia). Selected corporate, individual, partnership and fiduciary income tax returns for audit. Taught income tax courses for Revenue Agents, Tax Auditors, Taxpayer Service Representatives and Estate and Gift Tax Attorneys.

## Bar Admissions

Admitted to practice law before Michigan and Federal Courts including the United States Tax Court since 1980.

## Education

Juris Doctorate (J.D.), cum laude, 1980, Wayne State University Law School. Member of Moot Court Board. Received American Jurisprudence Book Awards in Commercial Transactions and in Evidence. Senior Thesis: Tax Treatment of Start Up Costs.

Master of Business Administration (M.B.A.), 1976, Wayne State University School of Business Administration, M.B.A. - C.P.A. Accounting concentration.

Bachelor of Arts (B.A.), cum laude, 1972, Michigan State University, Economics major, elected to various honoraries.

## Articles

"Tax Issues and Considerations for a Graying Generation," Latches 587 pp 9 – 17 (April 2016)

"Alternative Methods of Taking Money from Qualified Retirement Accounts: Why and How," Latches 582 pp 9 – 17 (October 2015)

"Passive Activity Losses and Income: Both Create Tax Problems for Estates and Trusts," Latches 565 pp 9 - 15 (February 2014)

"A Brief Comment on Jim Spica's 'Clawback Article,'" 31 Michigan Probate & Estate Planning Journal 33 (No. 1, Winter 2011)

"An Overview of Estate Planning and Estate Administration Under the 2010 Tax Act: The "Clawback", Electing Out of the Federal Estate Tax, Electing to Pay the Generation-Skipping Transfer Tax for 2010 Because the Inclusion Ratio is Zero, Portability is Useful, but the Credit Shelter Trust is Not Dead Yet," 30 Michigan Probate & Estate Planning Journal 4 - 9 (No. 2, Spring 2011)

"Tax Nuggets," 26 Michigan Probate & Estate Planning Journal 48 – 51 (No. 3, Summer, 2007) with Christopher Edgar, Lorraine F. New, Robin D. Ferriby, Thomas F. Sweeney, Patricia M. Ouellette, and Christopher M. Savage

"Tax Nuggets," 26 Michigan Probate & Estate Planning Journal 20 – 21 (No. 2, Spring, 2007) with Lorraine F. New



“Tax Nuggets,” 26 Michigan Probate & Estate Planning Journal, 72 (No. 1, Winter, 2006) with Christopher L. Edgar, Robin D. Ferriby, Thomas F. Sweeney, Patricia M. Ouellette, and Christopher M. Savage

“Tax Nugget,” 25 Michigan Probate & Estate Planning Journal 58, (No. 3, Summer 2006) with Christopher L. Edgar, Robin D. Ferriby, Thomas F. Sweeney, Patricia M. Ouellette, and Christopher M. Savage

“Tax Nuggets,” 25 Michigan Probate & Estate Planning Journal 37-39, (No. 2, Spring 2006) with Christopher L. Edgar, Robin D. Ferriby, Thomas F. Sweeney, Patricia M. Ouellette, and Christopher M. Savage

“Tax Nuggets,” 25 Michigan Probate & Estate Planning Journal 21-23, (No. 1, Winter, 2005) with Sebastian V. Grassi, Jr., Christopher L. Edgar, and Thomas F. Sweeney

“The Effect of Circular 230 on Written Communications,” 25 Michigan Probate & Estate Planning Journal 3-9, (No. 3, Summer, 2004)

“Tax Nuggets,” 24 Michigan Probate & Estate Planning Journal 33-39, (No. 2, Spring, 2005) with Sebastian V. Grassi, Jr., Christopher L. Edgar, and Thomas F. Sweeney

“Tax Nuggets,” 24 Michigan Probate & Estate Planning Journal 35-36, (No. 1, Winter, 2004) with Thomas F. Sweeney

“Tax Nuggets” 23 Michigan Probate & Estate Planning Journal 54-55, (No. 4, Summer, 2003) with Christopher L. Edgar

“Tax Nuggets” 23 Michigan Probate & Estate Planning Journal 21-23, (Vol. 2, Fall, 2003) with Christopher L. Edgar

“Tax Nuggets” 23 Michigan Probate & Estate Planning Journal 29-30, (Vol. 1, Fall, 2003) with Christopher L. Edgar

“More Nuggets from George and Chris,” 22 Michigan Probate & Estate Planning Journal 68 - 71, (Summer, 2003) with Christopher L. Edgar

“Tax Nuggets,” 22 Michigan Probate & Estate Planning Journal 54 - 55, (Summer, 2003) with Christopher L. Edgar

“Buy-Sell Provisions of the LLC Operating Agreement,” XIX The Michigan Business Law Review Issue 4, 60-71 (April, 2000)

“Tax Aspects of the Estates and Protected Individuals Code,” XXV Michigan Tax Lawyer Issue 2, 7 - 14 (Second Quarter, 1999) with Robin D. Ferriby

"Bounty Hunting Comes to Oakland County," Latches, No. 375, pp. 8-11, April, 1997. Republished in 14 Summons No. 5, at 7-12, July, 1997 (Publication of the Saginaw County Bar Association).

"Bounty Hunting Comes to Michigan: The Municipal Tax Bureau and the City Income Tax in Pontiac, Saginaw and Highland Park," XIII Michigan Tax Lawyer 30-33 (First Quarter Issue, 1997).

"Explaining Auditor's Going Concern Decisions: Assessing Managements' Capability," with Barbara Goodman, Daniel N. Braunstein, and Alan Reinstein, 11 Journal of Applied Business Research No. 3, 82-93 (Summer, 1995) with Barbara Goodman, Daniel N. Braunstein, and Alan Reinstein

"Filings Begin Under the Michigan Estate Tax Act," 73 Michigan Bar Journal 1318-1321 (December, 1994), with Stephen W. Jones and Robin Ferriby, republished in the Journals & Law Reviews database of WESTLAW

"Planning for Unrecorded Michigan Estate Tax Liens on Real Estate," 73 Michigan Bar Journal 568 - 571 (June, 1994), republished in the Journals & Law Reviews database of WESTLAW

"Unrecorded Michigan Estate Tax Liens on Real Estate: Seller Prepare or Buyer Beware," Laches No. 339, pp. 20 - 23, April, 1994

"New Michigan Estate Tax Act Replaces Existing Inheritance Tax with a 'Pick Up' Tax," 12 Michigan Probate and Estate Planning Journal No. 4 pp. 3 - 6 (Summer, 1993) with Robin D. Ferriby and Stephen W. Jones.

"Michigan Death Tax Changes: Estate Tax Act Replaced Inheritance Tax with a "Pick Up" Tax, 45 Michigan CPA No. 2, pp. 43-44 (Fall, 1993).

"Michigan Estate Tax Act Adopts a Pick Up Tax," Laches, No. 332, pp. 26 - 27, September, 1993, with Robin D. Ferriby and Stephen W. Jones

"Michigan Inheritance Tax Replaced by a "Pickup" Tax," 6 Institute of Continuing Legal Education Focus No. 3 page 8, July, 1993, with Robin D. Ferriby and Stephen W. Jones

"Michigan Inheritance Tax Act Amendments: A Word to the Wise: 105 Days," Laches, No. 327, April, 1993, pp. 13-15.

"Michigan Inheritance Tax Legislation Report," Michigan Tax Lawyer, Vol. XVIII, Issue Second Quarter, 1992 pp 30 -33.

"Simplifying Michigan's Death Tax: Senate Bill 1 Proposes a State Pick Up of the Federal Estate Tax Credit," Michigan Tax Lawyer, Vol. XVIII, Issue First Quarter 1992, pp. 10 - 13, with Joseph A. Bonventre, Esq., and William H. Volz, Esq.

"Tax Shelter Trust: One Answer to Estate Planning Problems," Journal of the Institute of Certified Financial Planners, Vol. 7, No.3 (Fall, 1986) pp. 163 - 177, with Albert D. Spalding, Jr.

"Inroads to Alternative Careers," The Michigan CPA, Summer, 1986, pages 43 - 45, with Gary B. McCombs.

"Personal Computers in Accounting Education: A Response to New Technology," The Michigan CPA, Winter, 1985, pages 43 - 44.

"Michigan Tax Refunds: Impact of Recent Changes to the Tax Benefit Rule," Michigan Bar Journal, December 1984, pages 1206 - 1211.

#### Presentations of Papers

"Drafting in Anticipation of Trump's Proposed Tax Changes," presented with Raj Malviya, as part of the 26<sup>th</sup> Annual Drafting Estate Planning Documents, cosponsored by the Taxation Section of the State Bar of Michigan and the Michigan Institute of Continuing Legal Education, at the Inn at St. John's, Plymouth, Michigan on February 16, 2017

"Drafting in Anticipation of Trump's Proposed Tax Changes," presented as part of "Estate Planning Tax Considerations for 2017," webinar recorded on February 7, 2017, with Joan C. Skrzyniarz, Attorney, and Geoffrey R. Vernon, Attorney, as part of the "Tax Law Series," cosponsored by the Taxation Section of the State Bar of Michigan and the Michigan Institute of Continuing Legal Education released on February 21, 2017

"Financial Planning and Elder Law," presented with Elizabeth Seldes, financial planner, as part of the 2<sup>nd</sup> Annual Elder Law Institute, cosponsored by the Elder Law Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Inn at St. John's, Plymouth, Michigan on September 15, 2016

"Tax Planning for Trusts," presented as part of "Trusts from A to Z," sponsored by the National Business Institute at Embassy Suites Hotel Detroit – Southfield, Southfield, Michigan on July 25, 2016

"What Can You do to Prevent Identity Theft," presented to Tax Professionals and IRS: Successfully Working Together Conference, sponsored by the Michigan Association of CPAs, the American Association of Attorney Certified Public Accountants, the American Payroll Association, the Michigan Society Enrolled Agents, the Michigan Association of Financial Providers, the Michigan Chapter of the National Association of Tax Preparers,

and the Taxation Section of the State Bar of Michigan, at the Laurel Manor, Livonia, Michigan on Thursday June 18, 2016

“What is Going on in Trust & Fiduciary Accounting,” presented to the MICPA, Spring Accounting & Auditing Conference, at the MSU Management Education Center, Troy, Michigan on Thursday June 16, 2016

“Federal & State Offers in Compromise,” presented to the MICPA CPE MEGA Conference, at Wyndham Garden/Sterling Inn, Sterling Heights, Michigan on Tuesday May 17, 2016

“Drafting Trusts for the 3.8 Percent Net Investment Income Tax,” co-authored with Raj A. Malviya, presented as part of the 25th Annual Drafting Estate Planning Documents seminar cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Inn at St. John’s, Plymouth, Michigan on February 18, 2016

“Decanting a Trust, Correcting Old ILITS, and Other Issues That Your Clients May Have,” presented to the Birmingham Monthly Meeting Group, June 27, 2016 co-authored with Raj A. Malviya, presented as part of the 25th Annual Drafting Estate Planning Documents seminar cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Inn at St. John’s, Plymouth, Michigan on February 18, 2016

“Top Ten Tax Tips,” presented at the MICPA CPE Mega Conference (Combined with the Fall Accounting Forum), Plymouth, Michigan, December 10, 2015

“Estate Planning in the Era of Portability and High Exclusion Amounts,” presented with Douglas A. Mielock and Mark K. Harder, as a webinar, recorded at the Ann Arbor, Michigan office of the Institute of Continuing Legal Education, November 19, 2015, reflected on ICLE website as January 14, 2016

“Tax Traps, Pitfalls and Quagmires of Life Insurance,” presented at the Michigan Association of CPAs (MICPA) MICPA CPE Mega Conference combined with the Personal Financial Planning Conference at the Suburban Collection Showplace, Novi, Michigan November 3, 2015

“Tax Issues and Considerations for a Graying Generation,” presented at the Michigan Association of CPAs (MICPA) Eldercare Planning Symposium at the MSU Troy Management Center, Troy Michigan on October 27, 2015

“What Would You Do in This IRS Audit Situation,” presented at the Michigan Association of CPAs (MICPA) Small Practitioner Conference at the Firekeeper Casino, Battle Creek, Michigan on August 20, 2015

“Tax Law Implications of Obergefell,” presented by Webinar as part of the “Impact of *Obergefell* Marriage Equality Decision, sponsored by and broadcast by the Michigan Institute of Continuing Legal Education on July 16, 2015

“Microsoft for Estate Planners,” presented at the 56<sup>th</sup> Annual Probate & Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education, at the Inn at St Johns, Plymouth, Michigan on May 7, 2015

“Filing the New Medicare Surcharge,” with Dean Rocheleau, presented as part of the Advanced Tax Forum sponsored by the Federal Tax Committee of the Michigan Association of CPAs (MICPA) at the MICPA office in Troy, Michigan on January 28, 2015 to a live audience and broadcast as a webinar

"Drafting in Light of Recent Circular 230 Changes," presented as part of the 24th Annual Drafting Estate Planning Documents seminar cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Centre of Grand Valley State University, Grand Rapids, Michigan on January 22, 2015

“Taxing an LLC as an S Corp,” an ICLE webinar on demand seminar with Rachel Doxsie and Michael Antovski, posted on October 10, 2014  
[http://www.icle.org/modules/seminars/display.aspx?live=false&type=ht&topiccode=20142a1116&seminarcode=2014ct1116&q=george gregory](http://www.icle.org/modules/seminars/display.aspx?live=false&type=ht&topiccode=20142a1116&seminarcode=2014ct1116&q=george%20gregory)

"The New 3.8% Medicare Surtax and Estate Planning and Administration," presented at the 54th Annual Probate and Estate Planning Institute of the Probate and Estate Planning Section of State Bar of Michigan cosponsored with the Michigan Institute of Continuing Legal Education May 9, 2014 in Acme, Michigan and June 13, 2014 in Plymouth, Michigan

“Impact of the New 3.8 Percent Net Investment Income Tax,” part of the After Hours Tax Law Series: Hot Topics in Estate and Gift Tax, with Dean A. Rocheleau, ICLE on demand seminar (webinar) cosponsored by the Taxation Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education posted on March 12, 2014

"Passive Activity Losses for Trusts and Estates," and “Net Investment Income for Trusts and Estate,” part of the After Hours Tax Law Series: Hot Topics in Estate and Gift Tax, moderated by Noah Harden and other related topics presented by Sean Cook, ICLE on demand seminar (webinar) cosponsored by the Taxation Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education posted on March 11, 2014

"Funding Trusts with Financial Assets: Tax and Other Consequence," presented as part of the 23rd Annual Drafting Estate Planning Documents seminar cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of

Continuing Legal Education at the Eberhard Centre of Grand Valley State University, Grand Rapids, Michigan on January 23, 2014 and at The Inn at St. Johns, Plymouth, Michigan on February 13, 2014

"Net Investment Income Tax Application to Estates and Trusts," presented to the Estates and Trusts Committee of the Taxation Section of the State Bar of Michigan, January 22, 2014 at the law offices of Warner, Norcross & Judd LLP, Southfield, Michigan

"Planning for the 3.8% Tax on Net Investment Income ("Medicare Surtax")," presented to the CPE Mega Conference (combined with the Fall Accounting & Personal Financial Planning Conference), October 30, 2013, at the MSU Troy Management Center, Troy, Michigan, sponsored by the Michigan Association of Certified Public Accountants

"Business & Personal Expenses: How To Tell The Difference," presented at Tax Professionals And The IRS: Successfully Working Together Conference, June 19, 2013, at the Suburban Collection Showplace, Novi, Michigan, Sponsored by: Michigan Association of Certified Public Accountants, American Association of Attorney - Certified Public Accountants, American Payroll Association Independent Accountants Association of Michigan, Michigan Society of Enrolled Agents, Michigan Association of Financial Providers, National Association of Tax Professionals, and State Bar of Michigan - Taxation Section

"Tax Return Preparer Penalties," presented at the Michigan Association of CPAs, Management Information & Business Show, June 27, 2012, at the Suburban Collection Showplace, Novi, Michigan

"Estate Planning and Michigan Tax Changes in 2012," presented at the 52nd Annual Probate and Estate Planning Institute of the Probate and Estate Planning Section of State Bar of Michigan cosponsored with the Michigan Institute of Continuing Legal Education May 17, 2012 in Acme, Michigan and June 15, 2012 in Plymouth, Michigan

"Retirement Plans and IRAs: Planning for Death, and Implementing After Death (with and without planning)," to the Birmingham Monthly Meeting Group (CPAs), at Jimi's Restaurant, Royal Oak, Michigan on April 30, 2012

"What is Happening at the State Bar of Michigan Probate & Estate Planning Section," presented to the Oakland County Bar Association Probate Committee, at the Oakland County Bar Association Office on April 23, 2012

"Dealing with the IRS After Death," with Lorraine F. New, as part of the After Hours Tax Law Series: Hot Topics in Estate and Gift Tax, cosponsored by the Taxation Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education at the Inn at St John's, Plymouth, Michigan on February 28, 2012.

"GRATS and QPRTS in a Time of Declining Property Values and Interest Rates," as part of the 21st Annual Drafting Estate Planning Documents cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Centre of Grand Valley State University, Grand Rapids, Michigan on January 19, 2012 and at The Inn at St. Johns, Plymouth, Michigan on February 17, 2012

"Federal Estate Tax Developments and Trusts," presented as part of the After Hours Tax Law Series: Hot Topics in Estate and Gift Taxes, cosponsored by the Taxation Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education on February 22, 2011 in Plymouth, Michigan. Also moderated the session.

"Estate Planning & Trust Issues," part of the CPE Mega Conference sponsored by the MACPA on December 7, 2011 at the Kensington Court Hotel, Ann Arbor, Michigan

"A GPS for Generation Skipping Transfer Taxes: Your Guide to 'Enlightenment'," as part of the 20th Annual Drafting Estate Planning Documents cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Centre of Grand Valley State University, Grand Rapids, Michigan on January 20, 2011 and at the Inn at St. John's, Plymouth, Michigan on February 8, 2011. Also moderated the Plymouth presentation. Cited in "Generation-Skipping Transfer Tax Planning," by Anthony J. Fracasa as part of Planning Techniques for the Taxable Estate, cosponsored by the Taxation Section of the State Bar of Michigan and the Institute of Continuing Legal Education December 1, 2016

"New Tax Return Preparer Registration and Other Requirements," presented at the Fall Member Advisory Symposium of the Michigan Association of Certified Public Accountants on September 21, 2010 at the Rock Financial Showplace, updated and presented again at the MACPA CPE Mega Conference with Agribusiness at the Bavarian Inn Lodge, Frankenmuth, Michigan, October 26, 2010

"New Tax Return Preparer Registration and Other Requirements," presented at the Birmingham Monthly Meeting Group (CPAs), August 30, 2010, Jimi's Restaurant, Royal Oak, Michigan

"End of Practice Decisions for the Solo Practitioner," (previously moderated at a conference where John Scott presented this paper which was rewritten for this presentation) at the last Annual Meeting of the Senior Law Section of the State Bar of Michigan, August 21, 2010 at Crystal Mountain Resort, Thompsonville, Michigan

"Dealing with a Bankrupt Estate," at the 50<sup>th</sup> Annual Probate and Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education, May 8, 2010 in Acme, Michigan and June 19, 2010 in Plymouth, Michigan

"Handling Death or Disability of a Lawyer: Surviving Crisis Mode," drafted by Lauren Underwood, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education at the 50<sup>th</sup> Annual Probate and Estate Planning Institute, May 9, 2010 in Acme, Michigan and June 19, 2010 in Plymouth, Michigan

"50 Years: 50 Estate Planning Tips in 60 Minutes," drafted by Douglas G. Chalgian and Sebastian V. Grassi, Jr., presented by Douglas G. Chalgian and George W. Gregory at the 50<sup>th</sup> Annual Probate and Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education May 7, 2010 in Acme, Michigan and June 18, 2010 in Plymouth, Michigan

What to Do in Your Practice (Estate Planning in Times of Estate Tax Uncertainty: Your Two Hour Survival Guide), four-part presentation, organized, presented at and moderated the panel which included Henry P. Lee, Marguerite Munson Lentz, and Dennis M. Mitzel as well as myself, co-sponsored by the Taxation Section of the State Bar of Michigan and the Michigan Institute of Continuing Legal Education, March 31, 2010, at the Inn at St Johns, Plymouth, Michigan

"What to do When the Client Dies," at the Financial Planning & Advanced Federal Tax Conference, November 12, 2009, held at the MSU-Troy Management Center, sponsored by the Financial Planning Committee of the Michigan Association of CPAs.

"A Practitioners Guide to Tax Deductions and Tax Credits for Small Law Firms," 6<sup>th</sup> Annual Solo & Small Firm Institute, September 17, 2009, held at the Hyatt Regency, Dearborn, Michigan cosponsored by Cosponsored by the State Bar of Michigan and the General Practice, Law Practice Management, and Business Law Sections of the State Bar of Michigan, the Practice Management Resource Center and the Michigan Institute of Continuing Legal Education

"Be Ready .... IRS Section 7216 (Updated Rules for Tax Preparers) is Here," presented to the Michigan Association of CPA's Management Information and Business Show, at the Rock Financial Showplace, Novi, Michigan, on June 24 and June 25, 2009 and repeated at the Michigan Tax Workshop, December 10, 2009, at the MSU-Troy Management Center, sponsored by the State and Local Tax Committee of the Michigan Association of CPAs.

"Michigan Business Tax for Estate Planners: Unexpected Impact of the MBT on Your Clients," May 14, 2009 held at the Grand Traverse, Acme, Michigan and repeated June 13, 2009 at the Inn at St. Johns, Plymouth, Michigan, as part of the 49<sup>th</sup> Annual Probate and Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education



“Charitable Remainder Trusts: Uses and Abuses,” presented to the Planned Giving Roundtable of Southeast Michigan, at The Skyline Club, Southfield, Michigan, February 10, 2009.

“Covering Your Client’s S (Corp),” at the 18<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Centre of Grand Valley State University, Grand Rapids, Michigan on January 29, 2009 and at the Inn at St. John’s, Plymouth, Michigan on February 26, 2009. Also moderated the Plymouth presentation.

“Drafting for Succession Planning with Life Insurance in Light of Recent Tax Law Changes,” at the 17<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Centre of Grand Valley State University, Grand Rapids, Michigan on January 28, 2008 and at the Inn at St. John’s, Plymouth, Michigan on February 12, 2008. Also moderated the presentation at the Plymouth presentation.

“Perils in Real Estate Transfers Done in Connection with Estate Planning,” to the Washtenaw Estate Planning Council, Weber’s Inn, Ann Arbor, Michigan, October 4, 2007

“Part II: Real Estate Transfers and Your Practice,” to the Trusts and Estates Committee, Taxation Section, State Bar of Michigan, at Comerica - Securities, Southfield, June 4, 2007

“The Hardest Challenges Simplified: Update on LLCs and Family Limited Partnerships,” at the 47<sup>th</sup> Annual Probate and Estate Planning Institute, May 19, 2007 in Acme, Michigan and June 9, 2007 in Plymouth, Michigan

“Real Estate Transfers and Your Practice,” to the Trusts and Estates Committee, Taxation Section, State Bar of Michigan, at the Fifth – Third Bank, Southfield, February 1, 2007

“Drafting Buy-Sell Agreements for S Corporations and LLCs to be Compatible with Estate Planning Goals,” at the 16<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Center of Grand Valley State University, Grand Rapids, Michigan on January 18, 2007 and at the Inn at St. John’s, Plymouth, Michigan on February 8, 2007 (also moderated the presentation of others at the Plymouth presentation).

“How Circular 230 Applies to You,” to the Jackson Area Estate Planning Council, December 13, 2006

“Property Tax Issues (& Solutions) in Estate Planning,” at the After Hours Tax Series: Avoiding Property Tax Traps in Your Practice, cosponsored by the Taxation Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Troy Management Center, October 24, 2006

“Soup to Nuts Update on LLCs and S Corporations,” at the 29<sup>th</sup> Annual Small Practitioners Conference sponsored by the Michigan Association of CPAs, at the Soaring Eagle Conference Center, Mt. Pleasant, on August 17, 2006

“Buy-Sell Agreements,” with Raymond T. Rowe, CPA – Attorney, of Raymond T. Rowe, P.C., Troy Michigan at the 29<sup>th</sup> Annual Small Practitioners Conference sponsored by the Michigan Association of CPAs, at the Soaring Eagle Conference Center, on August 17, 2006

“Coping with Clients Who Want Fast Answers - And They Mean NOW!,” presented as part of the 46<sup>th</sup> Annual Probate and Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education, May 20, 2006 at the Grand Traverse Resort in Acme, Michigan and on June 10, 2006 at the MSU Troy Management Center

“Circular 230,” presented as part of the 15<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, co-sponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education, at the GVSU Eberhard Center, Grand Rapids on January 19, 2006 and at the MSU Troy Management Center, where also moderated, on February 7, 2006

“How Circular 230 Applies to You,” presented to the Washtenaw County Bar Association’s Estate Planning, Trust Law and Probate Section, September 13, 2005

“Hot Topics in Estate Planning,” presented as part of the After Hours Tax Series, co-sponsored by the Taxation Section of the State Bar of Michigan and the Institute of Continuing Legal Education, presented with Lorraine F. New, Internal Revenue Service Supervisory Attorney of Estate and Gift Taxes, Detroit, Michigan and James K. Naddeo, Appeals Officer, IRS Appeals Office, Detroit, Michigan (also designed presentation and moderated) on February 15, 2005

“Drafting in Light of Abolition of State Inheritance Taxes,” presented as part of the 14<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, co-sponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education, at the GVSU Eberhard Center, Grand Rapids on January 21, 2005 and at the MSU Troy Management Center, where also moderated, on February 8, 2005

“Basic LLC, Partnerships and S Corporation Tax Issues,” presented at the Michigan Tax Workshop sponsored by the Michigan Association of Certified Public Accountants, with Raymond T. Rowe, Esq., in Troy, Michigan, November 3, 2004

“Individual Income Tax and Estate Tax Update,” presented at the State Tax Forum at the Laurel Manor in Livonia, Michigan, sponsored by the Michigan Association of Certified Public Accountants, June 22, 2004

“Partnership Tax Issues: Primarily Estate Tax Valuation Cases and Some of the Income Tax Impact of Such Planning,” presented at the Income and Estate Planning Conference, Livonia, Michigan, sponsored by the Michigan Association of Certified Public Accountants, May 4, 2004

“New IRS Forms Available for Drafting CRATs.” part of 13<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Grand Valley State University Eberhard Center, Grand Rapids, MI, January 15, 2004; and MSU Troy Management Center, Troy, MI January 29, 2004

“Limited Liability Companies and Limited Liability Partnerships in Michigan,” with Raymond T. Rowe, sponsored by the National Business Institute (NBI), Holiday Inn, Southfield, Michigan on August 27, 2003

“LLCs vs. S Corporations - Pros and Cons, with Raymond T. Rowe, sponsored by the Michigan Association of CPAs at the Small Practitioners’ Conference, Soaring Eagle Conference Center on August 22, 2003

“Michigan Limited Liability Companies,” sponsored by the Michigan Association of CPAs at the Small Practitioners’ Conference, Soaring Eagle Conference Center on August 22, 2003

“Michigan Estate Tax Update,” presented to State Tax Forum, sponsored by the Michigan Association of Certified Public Accountants, at the Laurel Manor, Livonia, Michigan on June 19, 2003

“Spreadsheets for Estate Planners: They’re Not Just for Accountants,” 43<sup>rd</sup> Annual Probate and Estate Planning Institute, co-sponsored by the Probate and Estate Planning Section of the State Bar of Michigan, the Michigan Judicial Institute and the Institute of Continuing Legal Education, at the Grand Traverse Resort, Acme, Michigan on May 17, 2003 and at the MSU Troy Management Center on June 14, 2003

“What to do When a Client Dies,” presented at the MACPA Income & Estate Planning Conference, MSU Troy Management Center, May 6, 2003

“Total Return Unitrust,” presented to Estate Planning course at the University of Michigan Law School, April 10, 2003

“Update on LLCs in Michigan,” Birmingham CPA Monthly Meeting Group, March 25, 2003

“Drafting with the Grantor Trust Rules,” part of 12<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Grand Valley State University Eberhard Center, Grand Rapids, MI, January 16, 2003; and MSU Troy Management Center, Troy, MI January 30, 2003

“Michigan LLC Formations and Conversions - Law, Tax and Practice,” with J. M. Cunningham, sponsored by Professional Education Systems Institute, LLC, at Hyatt Regency, Dearborn, MI, December 12, 2002

“Trust Protectors: Drafting for Flexibility,” part of 11<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Grand Valley State University Eberhard Center, Grand Rapids, MI, January 17, 2002; and MSU Troy Management Center, Troy, MI January 31, 2002

“Highlights of the Economic Growth and Tax Relief Reconciliation Act of 2001 for Estate Planners,” part of 11<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Grand Valley State University Eberhard Center, Grand Rapids, MI, January 17, 2002; and MSU Troy Management Center, Troy, MI January 31, 2002

“Drafting Estate Planning Documents After EGTRRA 2001,” with Sebastian Grassi and Andrew Savel, sponsored by the Estates and Trusts Committee of the Taxation Section of the State Bar of Michigan at the Fox & Hounds, Bloomfield Hills, MI October 22, 2001

“Section 2503(c) Trusts and Planning for Minors,” part of Using Trusts in Estate Planning After Tax Reform 2001, co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Troy Management Center, Troy, MI October 12, 2001

“Estate Tax ‘Repeal’ Exposed and Its Consequences Explained,” part of Estate and Tax Planning After the 2001 Act, co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Troy Management Center, Troy, MI September 6, 2001

“Tax Planning after Estate Tax Repeal,” part of the MACPA Small Practitioners’ Conference at the Soaring Eagle, Mt. Pleasant, MI, August 24, 2001

“Use of Trusts - GRITs, GRATs, GRUTs and When They Apply,” part of the Income and Estate Tax Conference, sponsored by the MACPA, at the MSU Management Education Center, Troy, MI, May 4, 2001

“When the Client Moves Out of State - Wills for the Peripatetic Client,” part of the 10<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the GVSU Eberhard Center, Grand Rapids, MI on January 18, 2001 and at the MSU Troy Management Center on January 26, 2001

“Basics of Estate Planning,” presented to the Small Practitioners’ Conference of the Michigan Association of CPAs, September 20, 2000 at the Lansing Center, Lansing, Michigan

“Unexpected Tax Impact of Buy-Sell Provisions in Limited Liability Operating Agreements,” presented to the Business Entities Committee of the Taxation Section of the State Bar of Michigan at the offices of Lee, Gregory & Sternberg P.C., Birmingham, MI July 12, 2000, repeated to the Taxation Committee of the Oakland County Bar Association on January 16, 2001, at the request of Larry A. Weingarden, Chair of the Taxation Committee, at the offices of Maddin Hauser, Southfield, MI

“Voice Recognition Software, Number Cruncher, Experience with Hot Docs, and Time Matters,” part of the 40<sup>th</sup> Annual Probate and Estate Planning Seminar, co-sponsored by the Probate and Estate Planning Law Section of the State Bar of Michigan and The Institute of Continuing Legal Education at the Grand Traverse Resort, Acme, MI on May 20, 2000 and at the MSU Troy Management Center on June 11, 2000 with Susan Westerman (Grand Traverse only), Amy N. Morrisey (Troy only), and Mary Ellen LeBlanc

“Total Return Unitrust,” part of the 9th Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the GVSU Eberhard Center, Grand Rapids, MI on January 6, 2000 and at the MSU Troy Management Center on January 27, 2000

“Ethical Considerations for the CPA,” part of the Accountants’ Guild - Fall Seminar - 1999, entitled The Accountant’s Role in Financial and Estate Planning (How to Keep and Maintain Better Relations with Your Client)”at Temple Beth El, Southfield, Bloomfield Hills, on November 11, 1999

“Estate Planning Update,” part of the Accountants’ Guild - Fall Seminar - 1999, entitled The Accountant’s Role in Financial and Estate Planning (How to Keep and Maintain Better Relations with Your Client)”at Temple Beth El, Southfield, Bloomfield Hills, on November 11, 1999

“Estate and Gift Tax - Hot Topics and IRS Activities,” cosponsored by the Taxation Law Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Management Center, Troy on November 2, 1999

“Estate Planning Update,” presented as part of the Small Practitioners’ Conference of the Michigan Association of Certified Public Accountants at the Soaring Eagle Conference Center, Mt. Pleasant, MI on October 8, 1999

“Drafting the Buy-Sell Provisions of the LLC Operating Agreement,” presented as part of Planning and Drafting with Michigan LLCs cosponsored by the Business Law Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Management Center, Troy on September 23, 1999

“Tax Aspects of the Estates and Protected Individuals Code,” presented to the Estates and Trusts Committee of the Taxation Section of the State Bar of Michigan at the 64<sup>th</sup> Annual Meeting of the State Bar of Michigan, Amway Hotel, Grand Rapids, MI on September 15, 1999

“Qualified Family Owned Business Interest (QFOBI) Deduction,” presented to the Oakland County Bar Association Tax Section at the offices of Plante Moran, Southfield, MI on March 16, 1999

"Drafting for the Qualified Family Owned Business Interest (QFOBI) Deduction," part of the 8th Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the GVSU Eberhard Center, Grand Rapids, MI on January 14, 1999 and at the MSU Troy Management Center on January 28, 1999

“Tips for Dealing with Clients Who Have Tax Difficulties,” to the Livingston County Bar Association, at Marion Oaks Golf Club, August 12, 1998

“The Continuing Debate: When Should Federal Taxes Be Paid on the Death of the First Spouse? An Analysis with Case Studies,” part of the 38<sup>th</sup> Annual Probate and Estate Planning Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Troy Management Center on June 13, 1998

“Using Number Cruncher,” part of the 38<sup>th</sup> Annual Probate and Estate Planning Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Troy Management Center on June 13, 1998

“Planning and Drafting to Hold and Transfer the Family Land and Businesses,” part of the 7<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate

and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Center, Grand Rapids, MI on January 16, 1998 and at the MSU Troy Management Center on January 23, 1998

“Section 2503(c) Trusts and Planning for Minors,” part of Using Trusts for Estate Planning cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the MSU Troy Management Center on December 18, 1997

“Handling Estate Tax Cases,” with Henry P. Lee, of Lee, Gregory & Sternberg, P.C., Birmingham, Michigan, Michael J. Mulcahy, Appeals Officer in the Michigan Appeals Office of the Internal Revenue Service; Brian M. Trindell, Supervisory Attorney of the Internal Revenue Service Estate and Gift Tax Division of the Detroit District; Estate and Gift Tax Attorney with the Internal Revenue Service in Grand Rapids, Michigan; cosponsored by the Taxation Section of the Michigan Bar Association and the Michigan Institute of Continuing Legal Education, at the Eberhard Center, Grand Rapids, MI on November 13, 1997

“City Income Taxes - Attempts at Expanded Enforcement (or is it Interpretations?), with James A. Rocchio, of Campbell & Rocchio, P.C., Bloomfield Hills, MI at the 25<sup>th</sup> Annual Michigan Tax Workshop sponsored by the Michigan Association of Certified Public Accountants at the MSU Troy Management Education Center, Troy, MI on November 7, 1997

“Tax Credits, Tax Accounting and Alternative Minimum Tax Reform,” as part of The Taxpayer Relief Act of 1997: Business and Estate Planning After the 1997 Tax Act, sponsored by the Institute of Continuing Legal Education at the MSU Troy Management Center on October 13, 1997

“Bounty Hunting Comes to Oakland County: Update on Pontiac City Income Tax Initiatives,” presented to B'nai B'rith Accountant's Unit, at Adat Shalom Synagogue, Farmington Hills, MI on September 17, 1997

“Planning for IRA Distributions after the Taxpayer Relief Act of 1997,” presented to the MACPA Small Practitioners Group Detroit - East Metro at the Grosse Pointe Yacht Club, Grosse Pointe, Michigan on August 27, 1997

“Tax Bounty Hunting Comes to Michigan: Update on City Income Tax Initiatives,” Presented to the Birmingham CPA Monthly Meeting Group, Royal Oak, Michigan on August 26, 1997

“Defense and Calculation of Tax Liability: What Will Lawyers and Law Firms Really Owe?” presented as part of Tax Alert: Michigan City Income Tax Farming sponsored by the Michigan Institute of Continuing Legal Education, at the Troy Michigan State University Management Center on May 27, 1997

“Choice of Business Entity in 1997 - Check the Box & Legislative Changes,” presented to the Michigan Association of CPAs at the Holiday Inn West, Livonia, Michigan on May 19, 1997

“Tax Bounty Hunting Comes to Michigan,” presented to the Michigan Association of CPAs at the Holiday Inn West, Livonia, Michigan on May 19, 1997

“Planning for IRA Distributions,” presented at the CPA/Attorney Conference, cosponsored by Michigan Association of Certified Public Accountants and the Tax Section of the State Bar of Michigan at the Double Tree Inn, Novi, Michigan on May 2, 1997

“Tax Update,” presented at the Financial Management Conference sponsored by the Michigan Association of Certified Public Accountants, at the Double Tree Inn, Novi, Michigan on February 21, 1997

“Bounty Hunting Comes to Oakland County: Pontiac Income Tax and the Oakland County Court System,” presented to the Oakland County Bar Association Tax Section, January 21, 1997

“Anticipating IRS Reaction to Reformation,” at the Sixth Annual Drafting Estate Planning Documents Seminar cosponsored by the Probate and Estate Planning Law Section of the State Bar of Michigan and the Institute of Continuing Legal Education, Ann Arbor, Michigan on January 16, 1997 at the GVSU Eberhard Center, Grand Rapids, Michigan and again at the MSU Management Education Center on January 31, 1997. Cited in Michigan Revocable Grantor Trusts Chapter 15 (Edited by Richard Lowe), (ICLE, Ann Arbor, MI 2000)

“Drafting the Intentionally Defective Grantor Trust,” at the Sixth Annual Drafting Estate Planning Documents Seminar cosponsored by the Probate and Estate Planning Law Section of the State Bar of Michigan and the Institute of Continuing Legal Education, Ann Arbor, Michigan on January 16, 1997 at the GVSU Eberhard Center, Grand Rapids, Michigan and again on January 31, 1997 at the MSU Management Education Center

“GRITS, GRATS, GRUTS & QPRTS: Acronyms for Tax Savings,” presented to the Eastern Chapter of the Michigan Association of CPA’s, September 3, 1996 at Zhender’s Inn, Frankenmuth, Michigan

"An Overview of Newer Estate Planning Techniques and Pitfalls for Small Business Owners," sponsored by the Michigan Association of Certified Public Accountants Continuing Professional Education Program, June 5, 1996 in Grand Rapids, MI, June 19, 1996 in Sterling Heights, MI, June 24, 1996 in Livonia, MI, and June 28, 1996 in Traverse City, MI



“Drafting Family Limited Partnerships and Limited Liability Company Agreements for Estate Planning,” presented as part of the 5th Annual Drafting Estate Planning Documents Seminar, co-sponsored by the Michigan Institute of Continuing Legal Education and the Probate and Estate Planning Section of the State Bar of Michigan on January 11, 1996 at the L.V. Eberhard Center, Grand Valley State University, Grand Rapids, MI and on January 26, 1996 at the Michigan State University Management Education Center, Troy, MI

“Handling Estate Tax Cases: Current Audit, Appeals and Other Such Issues,” co-sponsored by the Taxation Section of the State Bar of Michigan and the Michigan Institute of Continuing Legal Education, with Stephen M. Feldman of Finkel, Whitefield, Selik, Raymond, Ferra & Feldman, Farmington Hills, MI; Supervisory Estate and Gift Tax Attorney Brian Trindell, Detroit District of the Internal Revenue Service, Chris Scott, Estate and Gift Tax Attorney, Lorraine New, Estate and Gift Tax Attorney, and Michael Mulcahy, Appeals Officer, Detroit, Michigan, January 9, 1996 at the L.V. Eberhard Center, Grand Rapids, MI and January 16, 1996 at the Sheraton Oaks, Novi, MI

“Estate planning Update,” at the Michigan Association of Certified Public Accountants Agribusiness Conference sponsored by the Agribusiness Program Committee of the Michigan Association of Certified Public Accountants, September 14, 1995 at the Kellogg Center on the Campus of Michigan State University, East Lansing, MI

“Michigan's New Business Entities: LLCs & LLPs,” sponsored by the Michigan Association of Certified Public Accountants Continuing Professional Education Program, May 15, 1995 at the Holiday Inn, Livonia, MI and again June 19, 1995 at the Sterling Inn, Sterling Heights, MI. Revised and updated in 1996 and similar presentations given on June 5, 1996 in Grand Rapids, MI, June 19, 1996 in Sterling Heights, MI, June 24, 1996 in Livonia, MI, and June 28, 1996 in Traverse City, MI

“Michigan Estate Taxes: Planning & Compliance,” sponsored by the Michigan Association of Certified Public Accountants Continuing Professional Education Program, May 15, 1995 at the Holiday Inn, Livonia, MI and again June 19, 1995 at the Sterling Inn, Sterling Heights, MI

"Marital Bequest Formulae," presented to the Oakland County Bar Association Tax Section, on January 17, 1995, at the Oakland County Bar Association Offices in Pontiac, MI

"The Children's Half-Hour: Drafting 2503(c) and 2503(e) Trusts," presented as part of the 4th Annual Drafting Estate Planning Documents Seminar, co-sponsored by the Michigan Institute of Continuing Legal Education and the Probate and Estate Planning Section of the State Bar of Michigan on January 6, 1995 at the L.V. Eberhard Center, Grand Valley State University, Grand Rapids, MI and on January 27, 1995 at the Michigan State University Management Education Center, Troy, MI

"Drafting Reduce-to-Zero Clauses," presented as part of the 4th Annual Drafting Estate Planning Documents Seminar, co-sponsored by the Michigan Institute of Continuing Legal Education and the Probate and Estate Planning Section of the State Bar of Michigan on January 6, 1995 at the L.V. Eberhard Center, Grand Valley State University, Grand Rapids, MI and on January 27, 1995 at the Michigan State University Management Education Center, Troy, MI

"The Michigan Estate Tax," presented as part of the Agribusiness Conference, sponsored by the Michigan Association of Certified Public Accountants on November 8, 1994 at the Holiday Inn-South/Convention Center, Lansing, MI

"Allocating Assets to the Marital and Credit Shelter Trusts -- Choosing the Right Formula and Funding the Trusts," presented as part of Estate Planning for the Marital Deduction (including the new QTIP regulations), cosponsored by the Probate and Estate Planning Section, State Bar of Michigan and The Institute of Continuing Legal Education, Ann Arbor, Michigan moderated by Kenneth E. Konop of Miller, Canfield, Paddock & Stone; Sebastian V. Grassi, Jr., of Law offices of Sebastian V. Grassi, Jr.; Henry W. Grix of Dickinson, Wright, Moon, Van Dusen & Freeman; Karen L. Kayes of Lague, Newman & Irish, P.C.; Robert S. Ketchum of Miller, Canfield, Paddock & Stone; and Dawn M. Schluter of Miller, Canfield, Paddock & Stone on September 16, 1994 at the L.V. Eberhard Center, Grand Rapids, MI and September 27, 1994 at the Southfield Plaza Hotel, Southfield, MI

"Estate Planning Concepts: A Little Beyond the Basics," presented to the Eastern Chapter of the Michigan Association of Certified Public Accountants, at Zhender's of Frankenmuth, September 6, 1994

"Hidden Real Estate Liens Under the Michigan Estate Tax Act: What To Do If Representing a Decedent, a Buyer, or a Seller," presented as part of the Seventh Annual Summer Tax Conference of the State Bar of Michigan Taxation Section at Mission Point Resort, Mackinac Island, Michigan on July 8, 1994

"More Opportunities for the CPA in Estate Planning," sponsored by the Michigan Association of Certified Public Accountants at the Van Dike Plaza, Warren, Michigan on June 28, 1994

"Michigan Death Taxes after the Michigan Estate Tax Act," sponsored by the Michigan Association of Certified Public Accountants at the Troy Management Center on May 23, 1994 and at the Holiday Inn Livonia - West on June 13, 1994

"Unrecorded Michigan Estate Tax Liens on Real Estate: Practical Suggestions for Oakland County Attorneys," presented to the Oakland County Bar Association Tax Committee on May 17, 1994.

"Drafting Charitable Remainder Annuity and UniTrusts," part of Drafting Estate Planning Documents III, co-presented with John A. Scott of Deming, Hughey, Lewis, Allen & Chapman, P.C., cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and The Institute of Continuing Institute of Legal Education on January 13, 1994 at the L.V. Eberhard Center, Grand Rapids, MI and on February 4, 1994 at the MSU Management Center, Troy, MI. Moderated by John A. Scott of Deming, Hughey, Lewis, Allen & Chapman, P.C., related topics presented by John P. Van Eenenaam of Van Eenenaam & White, Grand Haven, MI; Pamela J. Tyler of Varnum, Riddering, Schmidt & Howlett of Grand Rapids, MI; John A. Scott of Deming, Hughey, Lewis, Allen & Chapman, P.C. of Kalamazoo, MI; and Susan S. Westerman of Susan S. Westerman, P.C. of Ann Arbor, MI

"Tax and Business Guidance for the Michigan Limited Liability Company: The New Michigan Business Entity," sponsored by the Michigan Association of Certified Public Accountants, on December 8, 1993 at the Sheraton Oaks in Novi, MI updated and presented at the Troy Management Center on May 23, 1994

"Michigan Estate Taxes: 1993 Estate Tax Act Changes, New Forms and the Latest Word," sponsored by the Michigan Association of Certified Public Accountants, with Robert Keleva, Manager, Michigan Department of Treasury, Southeastern Michigan on December 8, 1993 at the Sheraton Oaks in Novi, MI

"Planning and Major Administrative Changes, Including Procedures Under the Revenue Act of 1941," as part of The New Michigan Estate Tax: Practice and Procedure, cosponsored by the Probate and Estate Planning Section, State Bar of Michigan and the Institute of Continuing Legal Education, Ann Arbor, Michigan on October 8, 1993 at the L.V. Eberhard Center, Grand Rapids, MI and October 21, 1993 at the Fairlane Manor, Dearborn, MI. Moderated by Richard C. Lowe of Fraser, Treibilcock, Davis & Foster, P.C., Lansing, MI. Related topics presented by Stephen W. Jones of Beier-Howlett, P.C., of Bloomfield Hills, MI, Robin D. Ferriby of Clark, Klein & Beaumont, Detroit, MI, David Horvath, Auditor, Michigan Department of Treasury, Pontiac, MI (in Dearborn) and Floyd W. Schmitzer, Operations Section Manager, Income and Estate Tax Division, Bureau of Revenue, Michigan Department of Treasury, Lansing, MI (in Grand Rapids).

"Michigan Inheritance Tax," at the Probate and Estate Planning Section Meeting held in Connection with the 58th Annual Meeting of the State Bar of Michigan, Grand Rapids, MI October 1, 1993 with Thomas M. Hoatlin, Commissioner of Revenue, Bureau of Revenue, Michigan Department of Treasury; Floyd Schmitzer, Manager, Michigan Income and Estate Taxes, Michigan Department of Treasury; Stephen W. Jones, Esq., Beier - Howlett, P.C., Bloomfield Hills, MI; Robin D. Ferriby, Esq., Clark, Klein & Beaumont, Detroit, MI

"Michigan Inheritance Taxes - New "Old" Law" Issues, 1992 and 1993 Acts, and New Forms," at the Oakland County Bar Association Tax Section Meeting, at the Offices of Cox & Hodgman, Troy, MI, on September 22, 1993

"Michigan Inheritance Taxes - 1992 and 1993 Acts, New Forms and Update," at the 16th Annual Small Practitioners Conference, at the Holiday Inn South - Conference Center, Lansing, MI, on August 26, 1993, revised and presented with Keith Braun, Esq., of Honigman, Miller, Schwartz and Cohen, Detroit, MI at the 21st Annual Michigan Tax Workshop, November 16, 1993

"Adding Assessments of Management Capability to Explanations of Auditors' Going Concern Decisions," with Barbara Goodman, Daniel N. Braunstein, and Alan Reinstein, presented at the American Accounting Association 78th Annual Meeting, Research Forum at San Francisco, CA on August 10, 1993

"Michigan Limited Liability Companies: A New Niche Business Entity - Or More?" presented as part of the Michigan Association of Certified Public Accountants Continuing Education Program at the Southfield Radisson on June 30, 1993, updated and presented on October 13, 1993 in Traverse City, October 14, 1993 in Grand Rapids, updated and presented November 9, 1993 in Livonia, updated and presented in Livonia, Michigan on June 13, 1994

"Michigan Inheritance Tax Act Amendments of 1992 and Michigan Estate Tax Act of 1993," presented as part of the Michigan Association of Certified Public Accountants Continuing Education Program at the Southfield Radisson on June 30, 1993 with Carl Bliss, Supervisor, Michigan Inheritance Taxes, Michigan Department of Treasury, updated and presented with Floyd Schmitzer, Manager Michigan Income and Estate Taxes, Michigan Department of Treasury on October 13, 1993 in Traverse City and October 14, 1993 in Grand Rapids, updated and presented with Robert Keleva, Manager, Michigan Department of Treasury, Southeastern Michigan on November 9, 1993 in Livonia

"Opportunities for the CPA in Estate Planning," presented as part of the Michigan Association of Certified Public Accountants Continuing Education Program at the Van Dike Plaza, Warren, MI on June 23, 1993, updated and presented in Grand Rapids on May 18, 1994, and at the Van Dike Plaza, Warren, MI on June 17, 1994

"Michigan Inheritance Taxes - 1992 Act, New Forms and Update," presented to the State Tax Forum, sponsored by the Michigan Association of Certified Public Accountants State and Local Taxation Committee, Tuesday, June 8, 1993 at Livonia, MI

"Drafting to Maximize Use of the Credit Shelter Trust," "Funding the Trust and Transferring Assets to the Spouse," and "Drafting the Marital Deduction Reduce-to-Zero Clause - What Does It Really Mean," as part of Drafting Estate Planning Documents II, co-sponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Michigan Institute of Continuing Legal Education on January 14, 1993 in Grand Rapids, MI and on February 5, 1993 in Troy, MI. John A. Scott, Esq., of Deming, Hughey, Lewis, Allen & Chapman, P.C., Kalamazoo, MI; Michael A. Allen, Esq., of

Braun, Kendrick & Finkbeiner, Saginaw, MI; Catherine A. Jacobs, Esq., of Loomis, Ewert, Ederer, Parsley, Davis & Gooting, P.C., Lansing, MI; and Kenneth E. Konop, Esq., of Miller, Canfield, Paddock & Stone, Bloomfield Hills, MI presented on related topics.

Michigan Inheritance Tax Act Amendments, sponsored by the Michigan Association of CPA's, November 10, 1992 in Livonia, Michigan. Constantly updated and then also presented December 8, 1992, in Grand Rapids, Michigan; December 10, 1992 in Troy, Michigan; December 16, 1992, in Livonia, Michigan; January 16, 1992 in Marquette, Michigan, January 20, 1993 in Livonia, Michigan. Related presentations were made by the following Michigan Department of Revenue Inheritance Tax Auditors: David Horvath in Livonia and Troy, John Rennenberg in Grand Rapids and Jane Quinn in Marquette.

"Compliance and Calculation Problems Presented by the Amendments," part of The Amended Michigan Inheritance Tax Act: Coping with Changes and Special Problems, Co-Sponsored by the Michigan Institute of Continuing Legal Education and the Probate and Estate Section of the State Bar of Michigan, September 11, 1992 in Grand Rapids, Michigan and September 23, 1992 in Troy, Michigan. Related presentations were made by Michael G. Cumming, Esq., Stephen W. Jones, Esq., Robin Ferriby, Esq., and Floyd Schmitzer (Michigan Dept. of Treasury for Grand Rapids presentation) and with David L. Horvath (Michigan Dept. of Treasury for Troy Presentation).

"Selected Current Estate Planning Issues," part of the 1991 - 1992 After Hours Tax Law Series, Co-Sponsored by the Michigan Institute of Continuing Legal Education and the Tax Section of the State Bar of Michigan, November 5, 1991 in Southfield, Michigan and November 14, 1991 in Grand Rapids, Michigan with Carol J. Karr, Esq.

"Auditors' Agreement on Key Financial Ratios for Predicting Financial Failure," 1990 Annual Meeting, Midwest Accounting Society, p. 115, with Barbara Goodman, Alan Reinstein, and Daniel Braunstein.

"Current Estate Planning Issues," part of the 1989 - 1990 After Hours Tax Law Series, Co-Sponsored by the Michigan Institute of Continuing Legal Education and the Tax Section of the State Bar of Michigan, May 1, 1990 in Southfield, Michigan and May 3, 1990 in Grand Rapids, Michigan with Dennis M. Mitzel, Esq.

"Tax Planning for the Estate over \$5,000,000," presented to the Estate and Trust Committee of the Tax Section of the State Bar of Michigan, June 13, 1989.

"How C.P.A.'s, Financial Planners and Attorneys Can Work Together," presented to the Jackson County Financial and Estate Planning Council, February 8, 1989 with Henry P. Lee, Esq.

"Capitalization of Interest for Accounting and Tax Purposes: A Focus on IRS Notice 88-89", presented to the CPA Breakfast Club, Radisson Hotel, Southfield, Michigan, October 20, 1988.

"Estate Freezes in a Corporate Context After the Revenue Act of 1987," presented to a joint meeting of the Corporate Committee and the Estate and Trust Committee, both of the Tax Section of the State Bar of Michigan, in Southfield, Michigan on March 24, 1988.

"An Analysis of How Courts Use Generally Accepted Accounting Principles," 1987 Midwest Regional Meeting, American Accounting Association, pp. 40 - 46, with Sue D. Garr, Alan Reinstein, and Gerald H. Lander.

"Malpractice and GAAP: An Analysis of Federal Court Opinions," 1987 Mid-Atlantic Regional Meeting, American Accounting Association, pp. 4 - 12 with Susan D. Garr, Alan Reinstein, and Gerald H. Lander.

"Anglo-American Trends in Auditors' Liability," Conference of Anglo-American Law - 1986, London, England, with William H. Volz.

"Accountants Liability to Third Parties: The Widening Split in State Courts," Tri State Business Law and Midwest Business Law 1986 Proceedings, with William H. Volz.

"The Informed Business Judgment Rule: A Limited Refuge for Business Decision Makers," Tri State Business Law and Midwest Business Law 1986 Proceedings, with Albert D. Spalding, Jr.

"Generally Accepted Accounting Principles (GAAP): The Profession and the Courts," 1985 Northeast Regional Meeting, American Institute of Decision Sciences Proceeding, pages 131 - 132.

#### Expert Witness Experience

March 5, 2012, *Brockway v. Brockway*, Case No. 10-43322-DM, Livingston County Circuit Court. Accepted as an expert on equitable ownership of an S corporation, interests in Limited Liability Companies, and various ownership alternatives for Limited Liability Companies. Retained by attorney Paul Bohn.

October 3, 2011 FINRA Arbitration. Confidentiality restrictions. Accepted as an expert on tax fraud, implications of IRS Form W-3 and 1099s on joint ownership, and joint ownership of an account between a father and a daughter which was in dispute as to the meaning of the joint ownership. Retained by attorney David Saperstein of Southfield, Michigan.

2011, FINRA Arbitration. Confidentiality restrictions. Stipulated as an expert witness in estate planning for high net worth individuals. Retained by attorney David Saperstein of Southfield, Michigan.

January 11 and 27, 2011 FINRA Arbitration *Wynns v. SmithBarney*. Accepted as an expert on estate tax and estate planning matters. Case involved purchase of a life insurance policy. Retained by Phillip W. Matthews of Dearborn, Michigan.

March 11, 2008, Case No. 05-705801-DM, Oakland County Circuit Court. *Rickman v. Rickman*, (divorce) in preparation for expert witness testimony, wrote a written critique of Stout Risius Ross Memos regarding options to buy and sell closely held stock and IRC 1259 and FASB 133. Attorney took memorandum to special mediation and case settled. Retained by Anthony Rusciano of Bloomfield Hills, Michigan.

October 12, 2000, Case No. 99-014,787 NM, Oakland County Circuit Court. *Barkham v. Reid* (attorney malpractice), involved limitations of Chapter 14 on a GRAT. Deposed, case settled. Retained by Ed Lennon of Bloomfield Hills, Michigan.

1990s, Case No. 90-26086-DA, Livingston County Probate Court, *Estate of Matt Kiilunen*. Probate Judge Susan Reck. Testified as to impact of deferral of estate tax under IRC 6166 (installment payment on closely held corporation) on estate administration and the directors' actions at Weld Mold Company of Brighton, Michigan. Retained by Robert Parker of Howell, Michigan.

1980s. Farmington Hills District Court. Dispute between accountant seeking fees and client alleging malpractice. Accepted as an expert on S corporation rules for dividends and "trapping" earnings in an S corporation. Retained by attorney Paul Segal of Detroit, Michigan.

Consulted with various attorneys on other cases.

## ICLE Form Bank

Disclaimer of Fractional Interest in Marital Trust, cited in "Drafting Trusts for Estate Tax Planning" by Laretta K. Murphy at Planning Techniques for Estate Tax Planning on December 1, 2016

Trust Claus for QTIP Trust (with Susan S. Westerman and Noel Ice)

Letter to Estate Planning Client Regarding Estate Tax Repeal

## Other

Member of the Probate & Estate Planning Section's Ad Hoc Committee on Community Property Trust Legislation

Chairperson, ElderCare Committee, Michigan Association of CPA's, 2010 - 2014

Probate and Estate Planning Advisory Board of the Michigan Institute of Continuing Legal Education (Ann Arbor, Michigan), July 1, 1998 – June 30, 2017

Paper in "Fellows Materials on EGTRRA" on ACTEC Private Pages

Reporter, legislative history of the *Michigan Estate Tax Act*

Editor of Estate Planning Forms and contributor to Institute of Continuing Legal Education (Ann Arbor, Michigan) <http://www.icle.org/partners/forms/>

Grantor Retained Annuity Trust (1997-1998, 1998-1999)

Crummey Education Trust with Standards (1998-1999)

Disclaimer of Fractional Interest Marital Trust (1998-1999)

Guest Lecturer, "Total Return Unitrust," in Estate Planning, course taught by John Bos, University of Michigan Law School, April 10, 2001 and April 10, 2003

Principal draftsman of request resulting in Private Letter Rulings

PLR 2012XXXXX - waiver of 60-day rollover requirement where taxpayer's failure to roll over funds was due to her reliance on erroneous advice provided by financial advisor.UIL 408.03-00. Issued May 3, 2012.

PLR 201234033 (8/24/2012) - waiver of 60-day rollover requirement where taxpayers' failure to roll over funds was due to his reliance on erroneous advice provided by financial advisor.UIL 408.03-00. Issued May 31, 2012.

PLR 201232027 (8/10/2012) - waiver of inadvertent termination of S election because of a failure to make a QSST election for Marital Trust for the benefit of spouse when spouse was already a shareholder. Issued April 6, 2012, UIL 1362.04-00, 1361.03-02

PLR 201227010 - waiver of 60-day rollover requirement where taxpayer's failure to roll over funds was due to her reliance on erroneous advice provided by financial advisor.UIL 408.03-00

PLR 201143027 - - waiver of 60-day rollover requirement where taxpayer's failure to roll over funds was due to her reliance on erroneous advice provided by financial advisor.UIL 408.03-00



PLR 200114004 - qualifying a real estate entity taxed as a partnership with preferred and non-preferred interests under IRC 2701 (estate and gift tax)

PLR 9743033 - scrivener's error on limited power of appointment (estate tax)

Quoted by:

Terry Oparka, "Library Program Explores How to Leave Money to Charity," Troy Times, November 12, 2015 page 11A

Douglas Levy and Dan Heilman, "Solo Practice: Hey, wanna buy a law practice," Michigan Lawyers Weekly, Vol. 28, No. 38, July 21, 2013 page 3, 24 (quotes on page 24)

Douglas J. Levy, "Reform and React: ObamaCare, Tax changes have Estate Planning, Benefits Attorneys in Overdrive," Michigan Lawyers Weekly, Vol. 26, No. 40, August 6, 2012 page 1, 20 (quotes on page 20)

Arden Dale, "Kiddie Tax Hits College Age: Law Shuts a Loophole Spurs Shift to '529' Plans," Wall Street Journal, June 16, 2007

Mike Wendland, "Anti-pirating Too Taxing, Even for Experts," Detroit Free Press, Thursday, February 13, 2003, page 2A

James L. Dam, "How Estate Planning is Changed by the New Tax Law: Credit Shelter Trusts Are Being Rewritten," Lawyers Weekly USA, June 25, 2001, 2001 LWUSA 489

James L. Dam, "Lawyers Struggling with Estate Plans as Congress Mulls Change," Lawyers Weekly USA, April 16, 2001, 2001 LWUSA 289

James L. Dam, "U.S. Tax Court Restricts Family Limited Partnership Discounts," Lawyers Weekly USA, November 27, 2000, page 1 (on continuation page 22), issue 2000-24 2000 LWUSA 1021

James L. Dam, "Homes, Cars, Boats, Etc. are Being Put Into LLCs," Lawyers Weekly USA, May 1, 2000, page 1 (on continuation pages 20 and 23), issue 2000-9 2000 LWUSA 369

James L. Dam, "Should Lawyers Be Revising Their Trusts," Lawyers Weekly USA, February 7, 2000, page 1, Issue 2000-3, 2000 LWUSA 101 also (<http://www.lawyersweekly.com/feature.htm>) on pages 5 and 8

Joyce Wiswell, "Library Gets Generous Gift," Vol. VI, No 50 Mirror of Clawson, page 18 (July 29, 1999)

Karen Eness Pope, "Detroit Prepares to Follow Pontiac's Lead and Track Down Lawyers for Back City Income Taxes" Vol. 70, No. 27 Oakland County Legal News, pages 1 and 2 (June 20, 1997)

Karen Eness Pope, "Detroit May Go After Lawyers for Income Taxes," The Detroit Legal News Vol. CII No. 123, pages 1 and 2 (June 20, 1997)

Susan Tompor in "Where There's a Will, There's a Way to Haunt Your Family," The Detroit News Strategies Section F, page 3F (October 31, 1994)

William H. Volz in "Michigan Lowers the Cost of Dying," The Detroit News, Editorial Page, (June 17, 1994)

Susan Tompor in "New Michigan Law Will Make Inheriting Money and Property a Lot Less Taxing," The Detroit News Business Section F, page 1F (September 23, 1993)

Marcia M. McBrien in "Pick-Up Tax Featured in New Estate Tax Statute," 7 Mich. L.W. 1080 (Michigan Lawyers Weekly, June 21, 1993, page 1A)

Session chairperson, moderator, presenter, or discussant at various presentations given by the Michigan Institute of Continuing Legal Education, Michigan Association of Certified Public Accountants, Taxation Section of the State Bar of Michigan, Detroit Bar Association, Greater Detroit Association of Life Underwriters, Decision Science Institute, University of Michigan and Wayne State University. For example:

Moderated or Co-Moderated each Annual Drafting Estate Planning Documents Seminar, since 2002. These annual events are co-sponsored by Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education. One is held in the Detroit Metropolitan area and the other is held in Grand Rapids.

Webinar presenter, 2011 Year-End Tax Planning Strategies, December 8, 2011 with Warren Widmayer, co-sponsored by the Taxation Section of the State Bar of Michigan and the Michigan Institute of Continuing Legal Education from its studio in Ann Arbor, Michigan

Designed, moderated the Plenary and Advanced Estate Planning and Business Track, and presented at the 50th Annual Probate & Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education May 7 - 9, 2010 in Acme, Michigan and June 18 - 19, 2010 in Plymouth, Michigan

Moderated Advanced Estate and Business Planning Track, May 14, 2009 held at the Grand Traverse, Acme, Michigan and repeated June 13, 2009 at the Inn at St. Johns, Plymouth, Michigan, as part of the 49<sup>th</sup> Annual Probate and Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education

Discussant along with Douglas Chalgian, Douglas Mielock and Michelle Marquardt, Where Are We with the Federal Estate Tax? Beyond the Crystal Ball, June 13, 2009 as part of the 49<sup>th</sup> Annual Probate and Estate Planning Institute, cosponsored by the Probate and Estate Planning Section of State Bar of Michigan and the Michigan Institute of Continuing Legal Education, held at the Inn at St. Johns, Plymouth, Michigan

Moderated Mortgages & Foreclosures Workshop: How Do You Take the Call (From the Client) on January 27, 2009 at the MSU Troy Management Center sponsored by the Personal Financial Planning Committee of the Michigan Association of CPAs

Moderated Eldercare Planning Workshop on June 12, 2008 in Livonia, Michigan, sponsored by the Personal Financial Planning Task Force of the Michigan Association of Certified Public Accountants. Speakers were Jack Becher, Supervisor, Oakland County Veterans' Services; Pontiac, Michigan; Douglas Chalgian, certified Elder Law Attorney, East Lansing, Michigan; and Eileen Dunn, Trinity ElderCare Consulting & Management LLC, Glenn Fall, New York.

Moderator of Tax Alert: Michigan Income City Income Tax Farming, sponsored by the Institute of Continuing Legal Education on June 27, 1997 where the other speakers were Michelle L. Halloran, Esq., James A. Rocchio, Esq., and Eric T. Weiss, Esq.

Moderator at the Estates and Trusts Committee of the Tax section of the State Bar of Michigan Committee Meeting held in connection with the 1992 Annual Meeting of the State Bar of Michigan, September 16 where Robert Joslyn, Esq., Stephen Jones, Esq., Dennis Mitzel, Esq., and William Tetrick, Esq., discussed "Generation Skipping Tax: Where are we Now"

Discussant on "Problems in Plan Inter-relationships and Implementations, "Planning for the Family Business Using the New Section 2033A Family Business Exclusion," and "Estate Tax Opportunities After the Taxpayer Relief Act of 1997," at the 7<sup>th</sup> Annual Drafting Estate Planning Documents Seminar, cosponsored by the Probate and Estate Planning Section of the State Bar of Michigan and the Institute of Continuing Legal Education at the Eberhard Center, Grand Rapids, MI on January 16, 1998 and at the MSU Troy Management Center on December 23, 1998

Acknowledged input to Alberta Law Reform Institute Limited Liability Partnerships, Final Report No. 77, April, 1999 (published by the Alberta Law Reform Institute, Edmonton, Alberta ISSN 0317-1604, ISBN 1-8906078-26-5)

## Volunteer Activities

Pro Bono Panel Member, Low Income Tax Clinic, Accounting Aid Society, Detroit, Michigan 2012 - 2017

Director, Common Ground, 1984 - 1990, an Oakland County nonprofit crisis intervention center, formerly located in Birmingham, Michigan, now located in Royal Oak, Michigan.  
Treasurer, 1985 - 1990.

## Professional Society Memberships - Legal

American Bar Association and its Tax Section

American College of Trust and Estate Counsel (Fellow), 1998 -

State Bar Association of Michigan, and its Probate and Estate Planning, Business and Taxation Sections

Probate and Estate Planning Section Liaison to the Taxation Section, 2013 -

Probate and Estate Planning Section, Chair, 2011-2012

Probate and Estate Planning Section, Chair Elect, 2010-2011

Probate and Estate Planning Section, Vice Chair, 2009-2010

Probate and Estate Planning Section, Secretary, 2008 - 2009

Probate and Estate Planning Section, Treasurer, 2007 - 2008

Probate and Estate Planning Section Co-Chair of the Special Projects Committee 2006-2007

Probate and Estate Planning Section Council Member, 2003 – 2007,

Probate and Estate Planning Section, Chair of the Estate Taxation Committee, 2003 - 2007

Probate and Estate Planning Section Liaison to Taxation Section 2000 - 2003

Taxation Section Chairperson, 1997 - 1998

Taxation Section Vice-Chairperson, 1996 - 1997

Taxation Section Secretary Treasurer, 1995 - 1996

Taxation Section Council Member, 1992 - 1995

Coordinator, 1994-1995 Taxation Section Membership Directory Chair

Coordinator, 1994 Summer Tax Conference Committee Chair

Chairperson, Michigan Inheritance Tax Reform Committee of the Tax Section,  
1992 - 1993

Chairperson 1992-93 After Hours Tax Series (cosponsored by the section and the  
Michigan Institute of Continuing Legal Education)

Chairperson of Estates and Trust Committee of the Taxation Section, 1991 - 1992

Oakland County Bar Association and its Tax Committee, Probate, Estate and Trust  
Committee, and Employee Benefits Committee

Chair of the Employee Benefits Committee, 2015 - 2016

Chair of the Probate, Estate and Trust Committee, 2014 - 2015

Vice Chair of the Probate, Estate and Trust Committee, 2013 - 2014

Participant in 1991 Michigan Inheritance Tax Forms Committee Chaired by  
David Horvath of the Michigan Department of Revenue. Committee produced  
the first Michigan Inheritance Tax Forms.

Fellow of the American Bar Foundation (elected 2014)

Fellow of the Michigan State Bar Foundation (elected 2014)

Professional Society Memberships - Accounting

American Association of Certified Public Accountants (AICPA) since 1977

Taxation Section since 1996

Michigan Association of Certified Public Accountants since 1977

Personal Financial Planning Committee since 2006

Eldercare Planning Taskforce since 2010, Chair 2012-2014

Chartered Global Management Accountant since 2012

#### Honors and Awards

George Cooney Award (Member of the George Cooney Society) at the 2017 Annual Probate & Estate Planning Institute in Acme, Michigan

L. Hart Wright Service Award from the Taxation Section of the State Bar of Michigan at its Annual Meeting on October 6, 2016

Selected as a Michigan Super Lawyer (2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015 and 2016) in Estate Planning and Probate

Listed in The Best Lawyers in America Trusts and Estates (2000 and 2001, 2001 and 2002, 2002 and 2003, 2003 and 2004, 2004 and 2005, 2005 and 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014 and 2015 Trusts and Estate Litigator (2013 - 2015) Trusts and Estates Litigator of the Year (2013), Litigation – Trusts and Estates, and Trusts and Estates (2016 – 2017)

George W. Gregory, PLLC, ranked Tier 1 in the 2013 – 2015 Editions of *U.S. News - Best Lawyers* “Best Law Firms.” Ranked Tier 1 2015 for Trusts and Estates, Ranked Tier 2 for Trusts and Estates – Litigation, Ranked Tier 1 for 2016 Trust and Estate Law

Listed in "Best Lawyers in Metro Detroit" or “Top Lawyers” (Trusts and Estates), 80 *dbusiness* 80 (October 2007,) 81 *dbusiness* 86 (October 2008), *dbusiness* (October 2009), *dbusiness* (October 2010), 6 *dbusiness* 83 (November/December 2011), (November/December 2012), 8 *dbusiness* issue 6 page 71 (Tax and Trusts and Estates), (November/December 2013), (November/December 2014), (November/December 2015), (11 November/December 2016 60 Tax Law and 61 Trusts & Estates).

Listed in Best Lawyers article under Trusts and Estates, 26 *Crain's Detroit Business* No, 50, December 6-12, 2010 page 29, “Top Attorneys in Michigan” *Crain's Detroit Business*, Top 100 Attorneys in Michigan, *Crain's Detroit Business*, September 2015 and September 2016. Also in *Hour Detroit*, September 2014. In *Hour Detroit*, September 2015 also listed as a Top 50 Consumer Attorney.

Delta Sigma Pi, Professional Business Fraternity, 1985 Distinguished Chapter Advisor Award

American Jurisprudence Book Award in Commercial Transactions

American Jurisprudence Book Award in Evidence

Beta Alpha Psi, National Accounting Honorary

Omicron Delta Epsilon, National Economics Honorary

George W. Gregory practices law with George W. Gregory, PLLC, in Troy, Michigan. He was a Revenue Agent with the Internal Revenue Service for seven years. George has been a Professor with Wayne State University School of Business Administration where he taught tax courses at the undergraduate and graduate level. George is active in the Taxation Section and the Probate and Estate Planning Section of the State Bar of Michigan. He has held all of the officer positions of both Sections, including that of Chair. George has served as the liaison between the Taxation Section and the Probate and Estate Planning Section of the State Bar. George designed and moderated the 50th Annual Probate & Estate Planning Institute. George is also active with the Michigan Association of CPAs (MICPA) of which he has been a member since before he was a lawyer. He was the chair of the Eldercare Planning Subcommittee of the Personal Financial Planning Committee of the MICPA. He has presented materials for various professional groups including the Michigan Institute of Continuing Legal Education, the Michigan Association of Certified Public Accountants and many Estate Planning Councils. George was one of the draftsmen of the Michigan Estate Tax Act which repealed the old Michigan Inheritance Tax. He has written about tax related topics in various publications including the *Michigan Bar Journal*, *Michigan CPA*, *Michigan Probate and Estate Planning Journal*, *Michigan Tax Lawyer*, *Oakland County Bar Association Latches* and *Journal of the Institute of Certified Financial Planners*. George is a *cum laude* graduate of Michigan State University (B.A., Economics), Wayne State University School of Business Administration (M.B.A. – C.P.A. Accounting Concentration), and a *cum laude* graduate of Wayne State University Law School, and received various academic awards and honors. He is admitted to practice before Michigan and Federal Courts, including the United States Tax Court. George has been a fellow of the American College of Trust and Estate Counsel since 1998. Martindale Hubbell rates George as AV (very high to preeminent in legal abilities, general recommendation is very high). George has been listed in every issue of *The Best Lawyers in America* since 2000, and every issue of *Michigan Super Lawyers* since 2006.



George W. Gregory practices law in Troy, Michigan specializing in tax law, estate planning, business law, and probate. George is active in the Taxation Section and the Probate and Estate Planning Section of the State Bar of Michigan. He has chaired many committees and projects and held all of the officer positions in both Sections, and is the only lawyer to have done so. He has presented materials for various professional groups including the Michigan Institute of Continuing Legal Education, the Michigan Association of Certified Public Accountants and many Estate Planning Councils. He has written about tax related topics in various publications including the *Michigan Bar Journal*, *Michigan CPA*, *Michigan Probate and Estate Planning Journal*, *Michigan Tax Lawyer*, *Oakland County Bar Association Latches* and *Journal of the Institute of Certified Financial Planners*. George has a B.A. from Michigan State University (B.A., Economics), an M.B.A. and J.D. from Wayne State University. George has been a fellow of the American College of Trust and Estate Counsel since 1998. Martindale Hubbell rates George as AV (very high to preeminent in legal abilities, general recommendation is very high). George has been listed in every issue of *The Best Lawyers in America* since 2000, and every issue of *Michigan Super Lawyers* since 2006.