



Some People Really Are Interested in Taxes

Tax Law Theme Introduction

By Paul V. McCord

As a tax lawyer, I've seen the look many times—that mixture of pity and dismay when you tell someone what you do for a living. It comes quickly, a momentary despondent stare reflecting a disassociation from some impending trauma: fear. Fear of the soul-killing tedium of taxation, sure, but more profoundly, fear that you might actually talk about your job.

It's not that bad! Some people (myself included) really *are* interested in taxes. But truth be told, I've spent 17 years looking for a way to describe my job that doesn't send party guests running from the room or readers using what I write as a coaster. This task is made all the more difficult in the print medium. Time is cruel to everyone, but it's especially hard on writers trying to say something interesting and current about taxes to a wide audience *and* meet a printer's deadline months before actual publication. Fortunately, we are presenting three principal articles in this issue of the *Michigan Bar Journal* plus two additional articles appearing in August and October that demonstrate just how diverse and interesting taxes can be.

Take, for example, the article by Jill Babcock and Daniel Hoops offering us a glimpse into the taxation of Native American tribes. The authors discuss the difficult relationships that exist between the federal government, native peoples, and state governments. Dare I suggest that this tax topic is fascinating?

While on the topic of difficult relationships, Michigan recently ended its bad romance with the Michigan Business Tax, dumping it instead for a corporate income tax. This new legislation considerably alters Michigan's business tax system, and Wayne Roberts offers an in-depth discussion of the myriad associated issues as we move into this new tax era.

One of the first tax litigation matters I became involved with as a young lawyer was securing “innocent spouse” relief for a client with a poor marriage. This engagement proved both frustrating and one of the most satisfying. Innocent spouse provisions are complex, yet can have such a positive effect on a client's life. Michele Halloran offers her insights in navigating this prickly hedgerow.

In the August issue of the *Bar Journal*, Alan Rudzewicz, Karl Schettenhelm, and John Sharp will dive deep into the discretionary trust provisions of the Michigan Trust Code and how these vehicles can be used to preserve life-expectancy payments from a qualified plan account or IRA.

Finally, somewhere between pondering the taxation of Native American tribes and the Michigan Trust Code, I found myself a few weekends ago cleaning out the toys in my attic which, ironically, is also a euphemism for insanity. Insanity is how some may view compliance with the new regulations under the Uniform Unclaimed Property Act. Carolee Cameron and Jackie Cook will offer a dose of lithium on this topic in the October issue of the *Bar Journal*.

The central premise, after all, is that while all this tax stuff is boring (wink wink), sometimes what's important can be really interesting. ■

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