

Taxation Section

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To: Members of the State Bar of Michigan, Taxation Section

As I complete my tenth year of active participation in the State Bar of Michigan, Taxation Section, it has indeed been an honor to serve as Chairperson this past year. I value the professional relationships and the personal friendships that have been made. As with many endeavors in our lives, I feel that I have gained much more than I have given and I have learned more than I have taught, and for that I am grateful.

Before I report on many of the specific activities of our Section this past year, I would like to express my gratitude and appreciation to several people. First, to my immediate predecessor and our current *Ex Officio*, Sherill Siebert. Sherill has given tirelessly to the Section and established a model for team work within the officer ranks of the Section providing for greater continuity and smoother transition. Next, to Chuck Lax. Chuck and I have served on the Council and in the officer ranks for many years. He has provided innumerable insights, counsel, and has not shied away from any task. He will be an excellent Chairperson. To Aaron Sherbin, whom I recruited into the Section many years ago. He brings energy and technical competence. To our current Secretary, Jay Kennedy, who for several years now has provided the Section with his dedicated efforts.

I also want to thank the members of this year's Council. Jess Bahs, Ron Charlebois, Jeff DeVree, Joan Dindoffer, Paul Jackson, Tom Kenny, Henry Lee, Alvin Storrs and Gina Torielli. They have each brought unique talents and capabilities to the Council. Their active participation and dedication to the Council activities has benefited us all greatly.

To our Committee Chairpersons, Eric Carver, Warren Widmayer, Fred Hoops III, James Mauro and Wayne Roberts. Thank you for putting forth consistent and excellent programming this year. Attendance at our Committee meetings has generally been up and the comments positive. Lastly, I want to thank our Program Facilitator, Deb Michaelian. This past year, we have undertaken many programs and initiatives and Deb has done an excellent job in keeping our Section organized and functioning smoothly. This is no small task as in her "civilian" occupation, she works as my Administrative Assistant and Lord knows, it is not easy to keep me in check.

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Tax Conference

This past year, the Section undertook a radical change to its Tax Conference. The program was changed from a multi-day presentation in the northern part of Michigan to a single day program in Metro Detroit. This year, it was held at the St. John's Conference Center in Plymouth, Michigan. Based on the attendance and response from the attendees, the program was an unqualified success. I am pleased to report that the paid attendance was approximately 300% higher than in previous years. I commend the Council members for their support in making this change in the program and urge the Council and Section leadership in future years to embrace change.

Outreach

I am particularly proud of the fact that our Section has once again provided more than lip service to outreach. This past year, the Section made a \$5,000 grant (which was matched) to the Michigan State University School of Law Low Income Taxpayer Clinic. This clinic provides dignified and professional legal services under the guidance of its Clinical Director, Michelle Halloran, to individuals who would otherwise not be able to afford professional services necessary to deal with the complexities of our tax laws. In addition, many students benefit from the educational opportunity that provides true hands-on insight into various aspects of the tax practice. We look to these students as future members, and eventually future leaders to our Section.

Additionally, this past year, we have continued our outreach efforts to the law schools under the capable direction of Joan Dindoffer and assisted by Henry Lee. We have had informal lunches with law students from various schools explaining and answering questions regarding practice in the field of taxation, and the opportunities that lie therein. I strongly urge the Section to continue these activities. In addition to those programs, we offered several scholarships to the various law schools to attend other programs put forth by the Section, including the Tax Conference and the Tax Court Luncheons.

The Section has much to be proud of in its outreach.

I am pleased to report to the Section that several weeks ago, I made a presentation to the State Bar of Michigan Board of Commissioners. The State Bar was particularly impressed with our outreach efforts to the law schools and to the Low Income Taxpayer Clinic. The Section was viewed as a model for other Sections to follow.

Michigan Tax Lawyer

We published three (3) editions of the *Michigan Tax Lawyer* under the direction of the Editor, Tom Kenny. The substantive content of the journal was exceptional. I am also pleased to report that we established a relationship with the law schools, where on a rotating basis, they submit articles for publication.

Internet

The Section is maintained with the efforts of Jeff DeVree an active Internet page under www.michigantax.org. The webpage provides links to various taxation websites, as well as its primary function of providing information to our members.

Directory

I am especially pleased to report that the long awaited Tax Directory was distributed to our members via electronic format. For those desiring paper format, they only need to contact our Program Facilitator. I especially want to acknowledge the efforts of Joan Dindoffer, Jeff DeVree and Deb Michaelian in completing this important service to our membership.

After Hours Tax Series

Our After Hours Tax Series once again was a tremendous success, benefited by our partnership with ICLE. Special thanks to Professor Al Storrs and Mary Hiniker of ICLE in putting forth a very successful series of programs that enjoyed extremely strong attendance. I would also like to acknowledge the special efforts of putting together a program following the changes last Fall to the 2004 Tax Act (136 attendees) and our ability to bring forth a program to our membership within just a few weeks of enactment.

Tax Court Luncheons

Our Section sponsored two (2) Tax Court luncheons during the past year under the capable tutelage of Ron Charlebois. Due to his efforts and coupled with our outreach programs, enjoyed record attendance nearly tripling the numbers from previous years.

Distinguished Speaker Series.

This past year, the Section also joined with the Thomas M. Cooley College of Law Graduate Tax Program and sponsored the Distinguished Speaker Series. This year, we were honored by the presence of Mr. Eric Solomon who is the Assistant Secretary of Treasury for Regulatory Affairs. Mr. Solomon provided insights as to the prospective legislative agenda, as well as current IRS policies. The program was well attended and it was a pleasure to see many new/old faces at the program. I also call on the Tax Section to further support programs of this caliber in the future.

Committee Meetings.

Lastly, I want to thank our Committee Chairs for their efforts. I want to particular acknowledge the efforts of Jim Mauro. Jim was able to convince his law firm, Dickinson Wright, to open their teleconference capabilities so that Committee meetings could be held simulcast and throughout the state of Michigan enabling members to overcome geographic obstacles and actively participate in our Section. Our State and Local Committee is headed by Wayne Roberts. The Committee was particularly active this year as this Committee hosted various programs regarding potential changes concerning the Michigan Tax Tribunal Procedures. One program held with approximately one week's notice drew nearly 40 attendees. This type of rapid response that demonstrates the value and work of our Section. Warren Widmayer once again put forth an extremely strong programming for the Employee Benefits Committee including their liaison meeting with the Internal Revenue Service and their 28th upcoming meeting on September. The Estates and Trusts Committee put forth a much stronger program this year under the leadership of Fred Hoops III, including his upcoming program featuring Richard Nenko. I call on the Section to continue to strongly fund the Committees as they are the back bone of our Section. During the past year as Chairperson, I attempted to attend or will attend at least one meeting of each Committee as well as actively participate in the program. I believe that it

is important that the Chairperson present the "face" of the Section and call upon future Chairpersons to do likewise.

In closing, I am extremely proud of the work that the Tax Section has done this year. I believe that we have moved forward in a positive direction and have embraced the idea of new programming and new content. I urge the Section to actively reach out to new lawyers and law students and to support the activities of community service.

It has been a pleasure to serve as Chairperson this past year and I remain committed to active participation in the Tax Section.

Thank you and good evening.

A handwritten signature in black ink, appearing to read "Eric M. Nemeth". The signature is fluid and cursive, with a large initial "E" and "M".

Eric M. Nemeth
Chairperson, Taxation Section,
State Bar of Michigan 2004 - 2005