Featured Speakers

Lynn A. Gandhi
Foley & Lardner LLP, *Detroit*

Eric W. Gregory
Dickinson Wright PLLC, *Troy*

Patrick Robertson
Confluence Government Relations, *Washington, DC*

PLATINUM SPONSORS

AYAR LAW — Tax problems—resolved

plante moran

GOLD SPONSORS

Clark Hill

Dykema

SILVER SPONSOR

PLUNKETT COONEY — ATTORNEYS & COUNSELORS AT LAW

Save More with ICLE

We've teamed with CNA and Paragon Underwriters to help you save on malpractice insurance. Learn more: www.icle.org/cna.

(2% major event savings is limited to one event per year.)

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

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

Check No:____________Payable to: ICLE

ICLE
THE UNIVERSITY OF MICHIGAN
INSTITUTE OF CONTINUING LEGAL EDUCATION
1020 Greene Street
Ann Arbor, MI 48109-1444

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

ADDRESS SERVICE REQUESTED

Taxation Section Tax Conference, 37th Annual | Saint John's Resort, Plymouth | 05/22/25, 8:00am–5:00pm

A. Conference Registration

- ☐ **$295** General
- ☐ **$245** Section Member
- ☐ **$295** ICLE Partner
- ☐ **$125** New Lawyer (Not yet reached 4th anniversary date of MI Bar admission)
- ☐ **$220** per Registrant (4+ Registrants from the Same Firm)[1]
- ☐ **FREE** Judges[2]

25CI-7420

B. Materials Format for Conference Registrants

- ☐ **FREE** Electronic Materials
- ☐ **$50** Print Handbook[3] and Electronic Materials

C. Non-Registrants—Purchase the Electronic Materials

- ☐ **$195** Non-ICLE Partners
- ☐ **$136.50** ICLE Partners

Conference Registration (Box A)	$ ________
Conference Registrants: Add $50 for Print Handbook (Optional, Box B)	$ ________
Conference Materials for Non-Registrants (Optional, Box C)	$ ________
Total Amount Due	$ ________

Name ____________________

MI Bar # ____________________

Firm ____________________

Address ____________________

City ____________________

State __________ Zip __________

Phone __________ Fax __________

Email ____________________

Prices guaranteed until 05/22/25. Cannot combine discounts. [1]Please attach additional sheet listing registrants attending. All registrations must be submitted and paid for at the same time. [2]Current sitting state court judges (limit 40) attend free and must call ICLE or submit order form to register. [3]Limit one print handbook purchase per registrant. Print handbooks are nonrefundable after the event cancellation date. **Complete Seminar Policies:** www.icle.org/info/seminarpolicies. **Cancellation Policy:** For a full refund, notify ICLE by 05/08/25. Registrants who cancel after that date will be charged a $60 cancellation fee. No refunds will be issued after 05/15/25. **Walk-in Registrations:** Permitted on a space-available basis or if registrants fail to claim their seat in the first 15 minutes of the seminar. **Persons with Disabilities or Dietary Restrictions:** For special arrangements please contact ICLE no later than seven days before the seminar. **Hotel Information:** A discounted block of rooms has been reserved at Saint John's Resort in Plymouth. Please call 734-414-0600 and mention ICLE to reserve a room. Reservations must be made by 04/30/25. Registrants are responsible for their own hotel expenses.

5BT

May 22, 2025 | Saint John's Resort, Plymouth

Taxation Section
TAX CONFERENCE, 37TH ANNUAL

Presented by
Taxation Section of the State Bar of Michigan

In Cooperation with
INSTITUTE OF CONTINUING LEGAL EDUCATION

REGISTER TODAY

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

Master the Latest Tax Developments

Stay current on key changes in national, state, and local tax law. Delve into options for maximizing after-tax retirement benefits post-SECURE Act and learn to create flexible trusts to deal with changing tax laws and life circumstances.

Keep abreast of the key changes affecting the IRS post-*Chevron* reversal. Get an overview of the most important compliance trends in health and welfare benefits for 2025. Plus, the Michigan Department of Treasury is back with an in-depth analysis of state tax policy and administration.

CLE: 4.75 MCJE: 4.75 CTFA: Pending* LEVEL: Intermediate/Advanced

Schedule

8:00am Registration, Continental Breakfast, and Vendor Showcase

9:00am Welcome and Introductions

9:10am Washington Update: Current Tax Legislative Developments

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

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

10:00am Tax Planning Considerations for Individuals in 2025

Discuss hot topics in 2025 for personal tax planning, including individual income taxes, estate and gift taxes, and succession planning.

Brook Hall, Hall CPA & Associates, *Clinton Township;* Emily J. Kwolek, Bodman PLC, *Troy*

10:45am Vendor Showcase and Networking Break

11:00am

State and Local Tax Committee:

Review Hot Topics and Significant Cases in State and Local Tax

Examine individual and business income tax considerations for 2025-2026. Get an overview of the most important state and local tax cases from the past year.

Tony Israels, Plante Moran PLLC, *Grand Rapids;* Ryan Kielczewski, Plante Moran PLLC, *Detroit*

Federal Income Tax Committee:

Update on Tax Practice and Procedure and Recent Cases and Rulings

Discuss new developments in the tax practice and procedure. Review the tax implications of the Supreme Court's decision in *Loper Bright*. Shine a light on the recent decisions regarding the limitations of tax court jurisdiction, the availability or equitable tolling of certain deadlines, and other recent notable tax cases.

Venar Raad Ayar, Ayar Law, *Farmington Hills*

Estates and Trusts Committee:

Key Points for Using SLATS

Work through the definition and illustrations of Spousal Lifetime Access Trusts (SLATS). Account for the tax impact and critical considerations of using SLATS. Weigh the benefits and drawbacks.

Mallory A. Kallabat, Clark Hill PLC, *Birmingham*

Employee Benefits Committee:

Health & Welfare Benefits Update

Explore key health and welfare compliance trends for 2025, including state and federal regulations of prescription drugs, mental health parity, and potential affordability/market reform.

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

12:00pm Networking Lunch On-Site

1:15pm

State and Local Tax Committee:

What Every Tax Lawyer Needs to Know About Michigan Taxes Today

Get a handle on the current state of Michigan taxes. Discuss the impact on M&A, estate planning, and be aware of pending cases. Get the latest on tax legislation that impacts your clients.

Lynn A. Gandhi, Foley & Lardner LLP, *Detroit*

Federal Income Tax Committee:

Reversal of *Chevron* and Effects on the IRS

Get a refresher and background of the *Chevron* doctrine. Look at the key changes post-*Chevron* reversal. Discover the implications for tax practitioners and taxpayers.

Joseph A. Peterson, Plunkett Cooney PC, *Bloomfield Hills*

Estates and Trusts Committee:

Retirement Benefits Post-SECURE Act

Review the postdeath distribution rules for beneficiaries of retirement accounts post-SECURE Act. Discuss new rules for benefits payable to trusts, including Applicable Multiple Beneficiary Trusts (AMBTs). Explore options and planning opportunities to maximize after-tax benefits to beneficiaries within the context of the client's goals and objectives.

Alicia Cole, Plante Moran PLLC, *Detroit*

Employee Benefits Committee:

Retirement Plan Corrections

Understand the impact of recent guidance on retirement plan corrections. Gain practical insights on correcting common plan failures.

Brian T. Gallagher, Miller Canfield PLC, *Lansing;* Katina K. Gorman, Miller Canfield PLC, *Troy*

2:00pm Vendor Showcase and Networking Break

2:15pm

State and Local Tax Committee:

Michigan Property Tax Update

Address new, relevant, and important developments. Explore recent cases and learn what to expect in the coming year.

Marlene M. Zieah, Hall Render Killian Heath & Lyman PLLC, *Troy*

Federal Income Tax Committee:

Hot Federal Income Tax Topics in M&A

Explore common pitfalls in structuring transactions. Handle tax issues when representing buyers and sellers.

V. Sheridan DuPont, Honigman LLP, *Detroit;* Erick W. Hosner, Dickinson Wright PLLC, *Troy*

Estates and Trusts Committee:

Creating Flexible Trusts for an Uncertain Tax Future

Dive in to the tools that will add flexibility to estate plans to deal with changing tax laws, people, and circumstances, including: options for funding credit shelter trusts; powers of appointment; discretionary distribution provisions; decanting; and trust protectors.

Kathleen A. Cieslik, Varnum LLP, *Birmingham*

Employee Benefits Committee:

Benefits and Executive Compensation in M&A

Gain practical insights related to benefits issues associated with M&A deals. Discuss the due diligence process, purchase agreement provisions, and post-closing transition issues.

Alexander J. Burridge, Honigman LLP, *Detroit;* Samantha A. Kopacz, Honigman LLP, *Detroit*

3:00pm Vendor Visits and Networking Break

3:15pm Michigan Tax Policy and Administration 2025

Discuss what's new with the Treasury; legislative update; litigation update; administrative update; economic and revenue updates; looking ahead.

Rachael Eubanks, Michigan Department of Treasury, *Lansing;* Lance R. Wilkinson, Tax Policy Division, Michigan Department of Treasury, *Lansing*

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

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

*This event will be submitted to the ABA Professional Certifications for CTFA credit review and approval 90 days prior to the event. Total credit approved will be reflected on the ICLE website after approval.