



2011 Michigan Tax Conference

Tuesday, November 8 - Thursday, November 10, 2011
Suburban Collection Showplace | Novi

Topics of Interest for Public Accounting Professionals

- CIT: Innovative Planning & Potential Snags
- Corporate Officer Liability + Tax Ethics + Advanced Income Tax Accounting + Business Entity Changes + Michigan Individual Income Tax
- Crazy for Credits – Grab Them For Your Clients

Topics of Interest for Industry Professionals

- Michigan's Largest Business Sectors – How Tax Reform Affects Them
- Tax Ethics – Always a Sensitive Path
- The New Administration – Meet Them & Hear All the News!

Recommended CPE Credit: Up to 21 hours with pre-conference workshop and both days (includes accounting & auditing and ethics) CFP & CLE credits pending approval


NEW!
*Optional Pre-Conference
Workshop: Taxes 101*

Event sponsored in part by:

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A Letter from the Task Force

ELEVATE. DO IT BETTER.

Good outcomes can be tax ego boosters. The happy sum of two, three or four ideas and actions strung together leading to an outcome even better than expected.

To continually be the best tax professional you can imagine, you need the right stuff. Stimulating topics, great colleagues to share ideas and execution and the perfect setting lead to more confidence in your profession, period.

We have all that and more. The Michigan Tax Conference Planning Team has planned another excellent program for you. We know you look for more variety in tax topics and great diversity in perspectives. That means the right advice on the right topics from the right people – and here it is, right here, right now. Up the game. Do it even better!

See you there...

Your MTC Planning Task Force

THE THOMAS M. HOATLIN AWARD PRESENTATION

Created to recognize the MACPA State & Local Tax Task Force member that most significantly contributes to the lasting and mutually beneficial relationship between the MACPA and the Michigan Department of Treasury, this award is in memory of Michigan's first Single Business Tax Administrator and Revenue Commissioner, Thomas M. Hoatlin.

Tom was a visionary. He saw the value of nurturing a productive relationship between the Michigan Department of Treasury and the state's largest organization of tax professionals, the Michigan Association of Certified Public Accountants. Treasury's significant involvement in this annual tax conference is one great example of that partnership.

PROGRAM LOCATION

Tuesday, November 8 -

Thursday, November 10, 2011

Suburban Collection Showplace
(formerly Rock Financial Showplace)

46100 Grand River Avenue

Novi, MI 48374

Phone: 248.348.5600

Overnight accommodations are available at the Staybridge Suites (248.349.4600).

- Special room rates are available to those who make reservations early. Please identify yourself as a MACPA member to receive this rate.
- The facility may release the room rate 3-4 weeks before the program. Rates cannot be guaranteed after this time.

To ensure a trouble-free commute, before driving, check for the latest road construction by visiting:

www.mi.gov/drive

PROGRAM PERKS

Your conference registration includes:

- Continental breakfast
- am/pm refreshments
- Group luncheon
- Complimentary Networking Reception (Wednesday Only)
- Cyber café
- Course materials/supplies

In response to participant feedback, handouts for the 2011 Michigan Tax Conference will be available in each session room. Following the conference, handouts will be available online for your reference. Upon request, the MACPA will send a CD including session handouts for the day attended following the conference.

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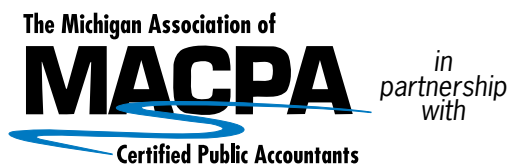
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A special thank you to the event partners



CONFERENCE SCHEDULE

Tuesday, November 8, 2011

- 12:30 pm Optional Pre-Conference Workshop Registration & Refreshments
- 1:00 pm Optional Pre-Conference Workshop Begins
- 2:40 pm Refreshment Break & Networking Opportunity
- 2:55 pm Pre-Conference Workshop Resumes
- 4:35 pm Pre-Conference Workshop Adjourns

Wednesday, November 9, 2011

- 7:30 am Registration & Continental Breakfast
- 8:00 am Welcome & Program Overview
- 8:15 am Tax Policy in Michigan
- 8:45 am Michigan's Tax Climate – After the Reform Storm
- 10:05 am From MBT to CIT: A High-Speed Fly-Over
- 11:05 am Digital Products & Online Transactions
- 12:10 pm Group Luncheon
- 1:10 pm Breakout Sessions
- 2:35 pm Breakout Sessions
- 4:00 pm Breakout Sessions
- 5:15 pm Day One Adjournment
- 5:15 pm - 6:15 pm Networking Reception

Thursday, November 10, 2011

- 7:30 am Registration & Continental Breakfast
- 8:00 am Welcome & Program Overview
- 8:15 am State Administration – New & Vibrant
- 8:45 am Significant Developments in State Taxation
- 9:45 am The Other Side of the Fence: Regional Update with State Tax Commissioners
- 10:55 am Being a State Tax Professional – The Ethical & Professional Challenges
- 11:45 am Thomas M. Hoatlin Award Presentation and Group Luncheon
- 12:55 pm Breakout Sessions
- 2:15 pm Breakout Sessions
- 3:35 pm Breakout Sessions
- 4:45 pm Adjournment

NEW in 2011

Optional Pre-Conference Workshop

Tuesday, November 8 | 1:00 pm – 4:35 pm

Taxes 101: How a Multi-State Company is Taxed

State and local tax can be confusing, even for tax professionals. But today is YOUR day if you are in search of a **foundational overview** of state and local taxes. Spend the afternoon with some of Michigan's leading tax professionals in a practical, easy-to-understand presentation of the important **constitutional issues and business taxes** (including business income taxes, franchise taxes, gross receipts and sales and use taxes). This workshop will provide a straightforward discussion of the calculation of the tax base, apportionment and important exemptions. A **multi-state company case study** will be used to illustrate the taxes and constitutional issues. You will walk away with a great orientation for the Michigan Tax Conference's more advanced sessions on the following Wednesday and Thursday. Or, this may be all you need to enhance your understanding of state and local tax and provide you a new dimension to your work.

Who should attend? This program is designed for new CPAs, young associates, professionals in business and industry (who have had limited exposure to state and local tax issues), tax department personnel, legislators, legislative staff, law students and accounting students.

Joanne B. Faycurry, JD - Senior Principal/Leader - State & Local Tax Group, Miller Canfield Paddock & Stone PLC, Detroit

Daniel M. Houlf, JD - Director, U.S. Tax Counsel Group, General Motors Company, Detroit

Richard W. Spengler, CPA - Senior Director - Multi State Tax Consulting, BDO USA, LLP, Grand Rapids

June Summers Haas, JD - Partner, Honigman Miller Schwartz & Cohn, LLP, Lansing

Moderator: **Jack L. Van Coevering, JD** - Senior Counsel, Miller Canfield Paddock & Stone, PLC, Grand Rapids

Recommended CPE Credit: 4 Hours



Faycurry



Houlf



Spengler



Summers Haas



Van Coevering

Tax Policy in Michigan

Michigan's tax landscape is just weeks away from being completely overhauled. As practitioners and businesses teeter on the brink of the new Corporate Income Tax, who better to hear from than Lt. Governor Brian Calley? Join in to get an update on Michigan's new tax policy, including what other developments we can expect in the next 12-24 months.

Lieutenant Governor Brian Calley - *State of Michigan*

Michigan's Tax Climate – After the Reform Storm

The Great Lakes state has weathered a flurry of tax reform in recent months; how did Michigan's various economic segments make it through the storm? This panel discussion, featuring representatives from some of the **state's largest sectors**, explores how Michigan's tax climate will affect business throughout the state.

Chris Fisher - *President & CEO, Associated Builders & Contractors of Michigan, Lansing*

Robert D. Fowler - *President & CEO, Small Business Association of Michigan, Lansing*

Charles E. Hadden - *President & CEO, Michigan Manufacturers Association, Lansing*

James P. Hallan, JD - *President & CEO, Michigan Retailers Association, Lansing*

Tricia G. Kinley - *Senior Director of Tax & Regulatory Reform, Michigan Chamber of Commerce, Lansing*

Moderated by: **Guy Gordon** - *Anchor, WDIV Channel 4, Detroit (invited)*

From MBT to CIT: A High-Speed Fly-Over

Take a 40,000 foot view of the **technicalities** involved **with transitioning to the Corporate Income Tax**. Also, find out what **lingering Michigan Business Tax issues you can expect**, and learn about new **technical corrections to the MBT**.

Wayne D. Roberts, CPA, JD - *Tax Attorney, Dykema Gossett, PLLC, Grand Rapids*

Patrick R. Van Tiflin, JD - *Partner, Honigman Miller Schwartz & Cohn, LLP, Lansing*

Lance Wilkinson - *Administrator, Tax Policy Division, State of Michigan Department of Treasury, Lansing*

Digital Products & Online Transactions

Break down the complex web of multistate tax issues associated with **online transactions** and **digital products** in this critical session. Learn how to determine if the transaction is a sale of tangible personal property or a service, discuss sales and use taxation of transactions and sourcing, as well as income taxation of online transactions and sourcing.

June Summers Haas, JD - *Partner, Honigman Miller Schwartz & Cohn, LLP, Lansing*

Fredrick J. Nicely, JD - *Tax Counsel, Council on State Taxation, Washington, DC*

"Speakers seem to get better and better every year!"

– 2010 Attendee

Please indicate seven of your preferred choices of breakout sessions (A-M) on the registration form. You will be assigned to three sessions.

A | Michigan's New Corporate Income Tax (Offered both days)

In just a matter of weeks, Michigan's tax landscape will be "flattened" by a 6% Corporate Income Tax. Hear the latest developments on the tax, including **potential snags** practitioners may experience as well as **innovative planning opportunities**. Rest assured that we'll leave room to incorporate any up-to-the-minute news coming out of Lansing!

Stewart A. Binke - Attorney, Tax Policy Division, State of Michigan
Department of Treasury, Lansing

Michael J. Merkel, CPA - Senior Manager, State & Local Tax,
Plante & Moran, PLLC, Southfield

Loren M. Opper, JD, LLM - Senior Counsel, Miller Canfield Paddock & Stone,
PLC, Detroit

Ralph R. Ourlian, CPA - Director, State & Local Taxes,
PricewaterhouseCoopers, LLP, Detroit

Richard W. Spengler, CPA - Senior Director - Multi State Tax Consulting,
BDO USA, LLP, Grand Rapids

B | Unclaimed Property Audits *

Hear the latest developments in unclaimed property audits as well as **highlights from recent cases**. Learn **how to prepare for an unclaimed property audit**, what **common accounting practices** should be considered related to unclaimed property, and find out what the auditors are looking for. Discuss the use of outside firms to perform these audits from a multi-state perspective.

Noel E. Hall, Jr. - Principal, Abandoned & Unclaimed Property Practice
Leader, Ryan, Inc., Los Angeles, CA

David R. Hopkinson - CEO, Abandoned Property Experts, LLC, Ann Arbor

Moderator: **Jack L. Van Coevering, JD** - Senior Counsel, Miller Canfield
Paddock & Stone, PLC, Grand Rapids

C | MBT Technical Fixes

2016. That's how long the Michigan Business Tax could stick around. Taxpayers in Michigan still have one more MBT return to file and all MBT returns are open for audit. Join this session to tackle a variety of **MBT tax return filing considerations** and learn about **recently implemented technical corrections**.

B.D. Copping, CPA, MST - Owner, Copping State & Local Tax Consulting,
Grand Ledge

Jenni M. Harding, JD, LLM - Administrative Law Specialist, State of
Michigan Department of Treasury, Lansing

Sam Hodges, CPA - Managing Member, Sam Hodges & Associates, LLC,
Southfield

D | Unitary Businesses

Although there may be as many definitions as there are states implementing the principle, unitary business groups are a common source of confusion for practitioners nationwide. Explore **common threads** running through unitary businesses across the country, **including how tax sharing agreements may differ between state and federal taxes**.

Angela D. Acosta, CPA - Senior Manager, State & Local Tax,
Grant Thornton, LLP, Southfield

Kevin M. Zins, CPA - Partner, Grant Thornton, LLP, Cincinnati, OH

E | Economic Presence Nexus

Under the concept of economic presence, constitutionally required substantial nexus exists when a taxpayer has substantial economic presence in a state without physical presence in the state. The economic presence standard is addressed in the MBT under its active solicitation provisions, but **how will the new Corporate Income Tax incorporate it?** Explore this question and other nexus issues with Art and June.

June Summers Haas, JD - Partner, Honigman Miller Schwartz & Cohn, LLP,
Lansing

Art Rosen, JD, MBA - Partner, McDermott Will & Emery, LLP, New York, NY

F | Crossing the Border: Doing Business in Canada

Doing business in or shipping goods into Canada can expose U.S. businesses to a range of tax risks thanks to rules governing cross-border transactions. Join Gerard and Marco to get acquainted with the **regulations involved**, and to gain a clear understanding of **how to manage the risks** involved.

Gerard P. Charette, BA, LLB - Principal, Miller Canfield Paddock & Stone,
PLC, Windsor, Ontario, Canada

Marco Dolfi, LLB - Principal, Miller Canfield Paddock & Stone, PLC, Windsor,
Ontario, Canada

G | National SALT Issues

With states struggling to balance budgets in a still-unstable economy, state and local tax policy has come under close scrutiny. National State and Local Tax experts Jordan, Doug and Maureen are here to provide you with an overview of the **critical tax issues facing corporate taxpayers and state and local governments** alike.

Douglas L. Lindholm - President & Executive Director, Council on State
Taxation (COST), Washington, DC

Maureen E. Pechacek, CPA (Minnesota & California) - Tax Partner,
PricewaterhouseCoopers LLP, San Diego, CA

Moderator: **Jordan M. Goodman, CPA** (Illinois), **JD** - Partner,
Horwood Marcus & Berk Chartered, Chicago, IL

H | Crazy for Credits – What's Left, What's New & What's Coming Down the Pike

Tax reform in Lansing and Washington has many tax practitioners left wondering which tax credits are **still available** for their clients, what credits have **changed** and what **new** incentives may be coming down the pike. Stop the credit madness! Join this session to help your company or clients get the money they need.

John V. Byl - Partner, Warner Norcross & Judd, LLP, Grand Rapids

Anthony Ilardi - Attorney, Dykema Gossett, PLLC, Bloomfield Hills

I | Michigan State Tax Law Cases

Discuss the impact of recent court cases and statutes. Learn the **level of authority each of these court cases and statutes** has over Michigan taxpayers, and get technical advice for court cases and relevant statutes.

Samuel J. McKim III - Of Counsel, Miller Canfield Paddock & Stone, PLC, Detroit

Timothy S. Pratschler, JD - Director, State & Local Tax Services, PricewaterhouseCoopers LLP, Detroit

J | Corporate Officer Liability

If a company that owes taxes fails for any reason to file required returns or pay the tax due, any of its officers may be held personally liable for the failure by the Michigan Department of Treasury. Get an overview of the **Corporate Officer Liability process**, including the statute of limitations and how to file an appeal.

David M. Barrons, CPA - Partner, Multi-State Tax Group, Beene Garter LLP, Grand Rapids

Marla Schwaller Carew, JD - Associate, Varnum, Riddering, Schmidt, & Howlett, LLP, Novi

K | Working with the Michigan Tax Tribunal: A How To

When the Michigan Tax Tribunal schedules a hearing for your client, do you know what to expect? What are some **best practices** you can implement when filing an appeal on behalf of your client? Learn **how to prepare** for a successful hearing, and **how to work with the Tribunal** to get the outcome you want.

Stewart L. Mandell, JD - Partner, Honigman Miller Schwartz and Cohn LLP, Detroit

Honorable Kimbal R. Smith III - Chairman, Michigan Tax Tribunal - State of Michigan, Lansing

L | Uncapping Issues in Property Sales or Transfers

Michigan law says that in the year following a sale or transfer of ownership, the limitation on a property's taxable value is "uncapped" and set at 50% of the property's true cash value. Learn more about uncapping a property's taxable value, and find out what happens in **partial uncapping situations**. Also, discuss the impact of **Klooster vs. City of Charlevoix** on certain **transfers of jointly-owned property**.

Mark A. Hilpert - Consultant, Honigman Miller Schwartz & Cohn, LLP, Lansing

Honorable Paul V. McCord - Attorney Member, Michigan Tax Tribunal - State of Michigan, Lansing

M | Sales Tax Automation

Companies of all sizes are turning to **sales tax automation software** to stay in compliance with complicated sales and use tax laws. Get an overview of these systems, including changing GL codes and issues with changing platforms and ERP systems.

Brent Walker - Director State & Local Taxes, Grant Thornton, LLP, Atlanta, GA

Additional speaker to be announced

Networking Reception

Wednesday, November 9, 5:15 pm – 6:15 pm

Network with your fellow tax professionals while enjoying refreshments at the conclusion of Wednesday's program. Join us in the Event Sponsor area for engaging conversation during a less taxing hour!

Event sponsored in part by:

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State Administration – New & Vibrant

What and who is new at the Michigan Department of Treasury? Meet the faces behind the new administration in this “introductory” session! Get to know key Treasury staff members, and learn about **new and changing policies** that have gone into effect during the past year.

Glenn White - Deputy Treasurer, State of Michigan Department of Treasury, Lansing

Significant Developments in State Taxation

Don't miss America's **dynamic tax duo**! Nationally-known tax law experts Paul Frankel and Richard Pomp return to review significant case law issues in state taxation. If you know tax, you know this **informative – and entertaining – presentation** is a must!

Paul H. Frankel, JD - Partner, Morrison & Foerster, LLP, New York, NY

Richard D. Pomp - Alva P. Loiselle Professor of Law, University of Connecticut School of Law, Hartford, CT

The Other Side of the Fence Regional Update

It's human nature to want to know what your neighbors are up to, whether it's the family down the street or the state just across the border. Join Joe for an **exclusive regional update** on discovery issues, tax policy, regulatory issues and more.

Joe Huddleston LLD - Executive Director, Multistate Tax Commission, Washington, DC

Being a State Tax Professional – The Ethical & Professional Challenges[^]

Examine the **changed rules, professional challenges** and **ethical dilemmas** that are reshaping the profession for today's state tax professional. Learn to manage issues stemming from enhanced standards and penalties for taxpayers and practitioners, as well as demographic differences including gender, age and experience. This buzz-worthy session is sure to generate some lively conversation!

Daniel B. De Jong, JD, LLM - Tax Counsel, Tax Executives Institute, Washington, DC

Timothy J. McCormally, JD - Executive Director, Tax Executives Institute, Washington, DC

[^]Qualifies for Ethics CPE hours

*"Really good topics for breakout sessions,
kept me engaged throughout the day."*

– 2010 Attendee

Please indicate seven of your preferred choices of breakout sessions (N-X) on the registration form. You will be assigned to three sessions.

N | Michigan's New Corporate Income Tax

(Offered both days)

In just a matter of weeks, Michigan's tax landscape will be "flattened" by a 6% Corporate Income Tax. Hear the latest developments on the tax, including **potential snags** practitioners may experience as well as **innovative planning opportunities**. Rest assured that we'll leave room to incorporate any up-to-the-minute news coming out of Lansing!

Stewart A. Binke - Attorney, Tax Policy Division, State of Michigan Department of Treasury, Lansing

Michael J. Merkel, CPA - Senior Manager, State & Local Tax, Plante & Moran, PLLC, Southfield

Loren M. Oppen, JD, LLM - Senior Counsel, Miller Canfield Paddock & Stone, PLC, Detroit

Ralph R. Ourlian, CPA - Director, State & Local Taxes, PricewaterhouseCoopers, LLP, Detroit

Richard W. Spengler, CPA - Senior Director - Multi State Tax Consulting, BDO USA, LLP, Grand Rapids

O | Advanced Income Tax Accounting*

Go beyond the basics of FASB ASC 740 (formerly FAS 109 and FIN 48) in this new session! The panel helps you apply ASC 740 to most **real-life situations**, including an explanation of how far back you need to go in a FIN 48 reserve when there weren't filings. Also, explore the IFRS impact on accounting for income taxes.

Terry F. Conley, CPA - Partner, Grant Thornton, LLP, Southfield

Thomas N. Cornett, JD - Senior Manager, Multistate Tax Services, Deloitte Tax, LLP, Detroit

Richard A. Favor, Jr., CPA - Director, Business Tax Services, Deloitte Tax LLP, Detroit

P | Michigan Taxation of Pass-Through Entity Income

Discuss the **taxation of pass-through business income under Michigan's individual income tax** and the application of the **unitary business principle**. Also, examine the taxation of pass-through entity income attributable to corporate partners under the new Corporate Income Tax, which includes **new withholding requirements**.

Sara Clark Pierson, JD, CPA - Administrative Law Specialist, State of Michigan Department of Treasury, Lansing

Curtis S. Ruppel, CPA - Partner, State & Local Tax Group, Plante & Moran, PLLC, Grand Rapids

Daniel L. Stanley, JD - Partner, Honigman Miller Schwartz & Cohn, LLP, Lansing

Q | Business Entity Changes

Compare and contrast the tax characteristics of S corporations with C corporations, and understand the **formation and exit strategy issues** for both. Identify the pitfalls associated with each entity structure and discuss treatment under disregarded entities.

Steven E. Grob, CPA, JD - Director, Taxation & Estates Group, Dykema Gossett, PLLC, Detroit

Jay A. Kennedy, JD - Partner, Warner Norcross & Judd, LLP, Southfield

R | Tax Issues in Surrounding States

After you hear from the Tax Commissioners during the morning general session, delve even deeper into tax issues facing our neighboring states with this panel of experts! See what policies are **working for others** in the region, **what problems they experience** and how they **relate to practitioners in Michigan**.

Gregory G. Butler, CPA, MST - Partner, Wipfli, LLP, Milwaukee, WI

Alan V. Lindquist, CPA (Illinois), JD - Senior Attorney, Winston & Strawn, LLP, Chicago, IL

Brian D. Myers, CPA - Director, Tax Practice, Crowe Horwath, LLP, Indianapolis, IN

Moderator: **Thomas M. Zaino, CPA, JD** - Chair, Multistate Tax Practice Group, McDonalds Hopkins, LLC, Columbus, OH

S | Federal & State (Non) Uniformity

The **issue** of federal and state tax uniformity will be **heightened** in Michigan with the commencement of the new **Corporate Income Tax**. With the CIT starting point of "federal taxable income" you may be surprised to learn that a number of **items may have constitutional limitations that could arguably remove them from your state taxable income**. In addition, the panelists review **recent uniformity efforts** by the Multistate Tax Commission (MTC) and what the **potential impact** on taxpayers may be.

Darron E. Copeland, CPA - Director, Corporate Tax Department, BlackRock, Inc., New York, NY

Lynn A. Gandhi, CPA, JD - Partner, Honigman Miller Schwartz & Cohn, LLP, Detroit

Todd A. Lard, JD - General Counsel, Council on State Taxation, Washington, DC

*Qualifies for Accounting & Auditing CPE hours

T | A Multistate Gray Area: Hosted Software

Hosted software, which is also known as cloud computing or software as a service, presents a substantial headache for many tax practitioners. Examine the characterization and sourcing of cloud transactions for **sales tax purposes** and as well as the characterization of apportionment of cloud computing income for **income tax purposes**.

Gregory A. Nowak, CPA, JD - Principal, Miller Canfield Paddock & Stone, PLC, Detroit

Steven E. Skiba, CPA, JD - Director State & Local Tax, Grant Thornton, LLP, Southfield

Lee A. Sweet-Maier - Worldwide Transaction Taxes - Major Client Single Point of Contact, Hewlett-Packard Company, Pontiac

U | State Tax Issues: Personally Speaking

Michigan's Public Act 38 made significant changes to the Michigan Income Tax, including **restricted retirement income exemptions**, the **repeal of various credits** and new tax rates. Find out what these changes mean for you and your clients, and explore **new tax planning opportunities**.

Michael D. Bozimowski - Principal, Director Multistate Tax, Rehmann, Farmington Hills

Steve McBride - Departmental Specialist, Tax Policy Division, State of Michigan Department of Treasury, Lansing

Joseph J. Tomczyk, CPA - Owner, The Tomczyk Group, LLC, St. Johns

V | Basics of Administrative Procedures and Appeals

Walk through the *Michigan Revenue Act* with key staffers from the Michigan Department of Treasury! These insiders explain the basics of **Treasury's administrative procedures** and **appeals process**, and provide **advice on how not to commit common errors**.

Michelle M. DeSchryver, CPA - Senior Manager, Multistate Tax Services, Deloitte & Touche LLP, Detroit

Dan Greenberg - Hearings Division Administrator, State of Michigan Department of Treasury, Lansing

Jack L. Van Coevering, JD - Senior Counsel, Miller Canfield Paddock & Stone, PLC, Grand Rapids

W | Property Tax Update

Examine both real and personal property tax **developments** for business owners, including lessees. Also, discuss the impact of the **Michigan Supreme Court's decision** to allow Circuit Courts to have jurisdiction over state tax commission classification decisions.

Robert F. Fuchs, CPA - Senior Managing Consultant/Principal, Paradigm Tax Group, Brighton

Mark Perry, CAE - Director, Real Estate Services, Masco Corporation, Taylor

Sherrill D. Wolford, JD - Senior Counsel, Dykema Gossett, PLLC, Detroit

X | Sales Tax Exemptions

Dispel common misunderstandings about key sales tax exemptions, and learn how to take advantage of them! Gain insight into the sales and use tax **exemption administration** in this new session, which includes a focus on the sales tax exemption for industrial processing.

Joanne B. Faycurry, JD - Senior Principal/Leader - State & Local Tax Group, Miller Canfield Paddock & Stone PLC, Detroit

Sharon R. Galliker, CPA, JD - Manager, Deloitte Tax, LLP, Detroit

*A special thank you to the
Michigan Tax Conference Planning Task Force
that helped plan this event.*

Judith R. Trepeck - Chair

Angela D. Acosta

David M. Barrons

Michael D. Bozimowski

Marla Schwaller Carew*

Terry F. Conley

Bernard D. Copping

Michael R. Deal*

Jeffrey A. DeVree*

Daniel P. Domenicucci

Joanne B. Faycurry*

Paul E. Finegold

Robert F. Fuchs

Steven E. Grob

Leslie S. Hahn

Samuel L. Hodges

Jay A. Kennedy

Edward S. Kisscorni

Cynthia J. Knoll

Jenifer McClendon*

Paul V. McCord*

Gregory A. Nowak

Ralph R. Ourlian

Douglas J. Relyea

Wayne D. Roberts

Curtis S. Ruppall

Robert D. Shannon

June Summers Haas*

Joseph J. Tomczyk

Gina M. Torielli *

David S. Turzewski

Jack L. Van Coevering *

Douglas J. Van Der Aa

Patrick R. Van Tiflin*

Robert V. Wagner Jr.

Glenn R. White*

Charles T. Wright

*Non-CPA Volunteer

Meet the Speakers

This listing represents more than 1,575 years of experience in tax.

Acosta, Angela D. – Session D
Barrons, David M. – Session J
Binke, Stewart A. – Sessions A, N
Bozimowski, Michael D. – Session U
Butler, Gregory G. – Session R
Byl, John V. – Session H
Calley, Lieutenant Governor Brian – General Session (Thursday)
Carew, Marla Schwaller – Session J
Charette, Gerard P. – Session F
Clark Pierson, Sara – Session P
Conley, Terry F. – Session O
Copeland, Darron E. – Session S
Copping, B. D. – Session C
Cornett, Thomas N. – Session O
De Jong, Daniel B. – General Session (Thursday)
DeSchryver, Michelle M. – Session V
Dolfi, Marco – Session F
Favor, Jr., Richard A. – Session O
Faycurry, Joanne B. – Session X
Fisher, Chris – General Session (Wednesday)
Fowler, Robert D. – General Session (Wednesday)
Frankel, Paul H. – General Session (Thursday)
Fuchs, Robert F. – Session W
Galliker, Sharon R. – Session X
Gandhi, Lynn A. – Session S
Goodman, Jordan M. – Session G

Gordon, Guy – General Session (Wednesday)
Greenberg, Dan – Session V
Grob, Steven E. – Session Q
Haas, June Summers – General Session (Wednesday), Session E
Hadden, Charles E. – General Session (Wednesday)
Hall, Noel E. – Session B
Hallan, James P. – General Session (Wednesday)
Harding, Jenni M. – Session C
Hilpert, Mark A. – Session L
Hodges, Sam – Session C
Hopkinson, David R. – Session B
Huddleston, Joe – General Session (Thursday)
Ilardi, Anthony – Session H
Kennedy, Jay A. – Session Q
Kinley, Tricia G. – General Session (Wednesday)
Lard, Todd A. – Session S
Lindholm, Douglas L. – Session G
Lindquist, Alan V. – Session R
Mandell, Stewart L. – Session K
McBride, Steve – Session U
McCord, Honorable Paul V. – Session L
McCormally, Timothy J. – General Session (Thursday)
McKim III, Samuel J. – Session I
Merkel, Michael J. – Sessions A, N
Myers, Brian D. – Session R

Nicely, Fredrick J. – General Session (Wednesday)
Nowak, Gregory A. – Session T
Opper, Loren M. – Sessions A, N
Ourlian, Ralph R. – Sessions A, N
Pechacek, Maureen E. – Session G
Perry, Mark – Session W
Pomp, Richard D. – General Session (Thursday)
Pratcschler, Timothy S. – Session I
Roberts, Wayne D. – General Session (Wednesday)
Rosen, Art – Session E
Ruppel, Curtis S. – Session P
Skiba, Steven E. – Session T
Smith III, Honorable Kimbal R. – Session K
Spengler, Richard W. – Sessions A, N
Stanley, Daniel L. – Session P
Sweet-Maier, Lee A. – Session T
Tomczyk, Joseph J. – Session U
Van Coevering, Jack L. – Sessions B, V
Van Tiflin, Patrick R. – General Session (Wednesday)
Walker, Brent – Session M
White, Glenn – General Session (Wednesday)
Wilkinson, Lance – General Session (Wednesday)
Wolford, Sherrill D. – Session W
Zaino, Thomas M. – Session R
Zins, Kevin M. – Session D

Sessions by Topic Area

Accounting & Auditing

Advanced Income Tax Accounting (*Session O*)
Unclaimed Property Audits (*Session B*)

Ethics

Being a State Tax Professional –
The Ethical & Professional Challenges
(*General Session, Thursday*)

Michigan Business Tax & Corporate Income Tax

Business Entity Changes (*Session Q*)
From MBT to CIT: A High-Speed Fly-Over
(*General Session, Wednesday*)
MBT Technical Fixes (*Session C*)
Michigan's New Corporate Income Tax
(*Offered both days*) (*Session A or N*)
Michigan's Tax Climate – After the Reform Storm
(*General Session, Wednesday*)
Michigan Taxation of Pass-Through Entity Income
(*Session P*)
Unitary Businesses (*Session D*)

Multi-State Tax

A Multistate Gray Area: Hosted Software (*Session T*)
Economic Presence Nexus (*Session E*)
The Other Side of the Fence: Regional Update
with State Tax Commissioners (*General Session, Thursday*)
Tax Issues in Surrounding States (*Session R*)

Other Tax Interests

Basics of Administrative Procedures and Appeals
(*Session V*)
Corporate Officer Liability (*Session J*)
Crazy for Credits – What's Left, What's New &
What's Coming Down the Pike (*Session H*)
Crossing the Border: Doing Business in Canada
(*Session F*)
Federal & State (Non) Uniformity (*Session S*)
Michigan State Tax Law Cases (*Session I*)
National SALT Issues (*Session G*)
Significant Developments in State Taxation
(*General Session, Thursday*)

State Administration – New & Vibrant
(*General Session, Wednesday*)

State Tax Issues: Personally Speaking (*Session U*)
Tax Policy in Michigan (*General Session, Thursday*)

Property Tax

Property Tax Update (*Session W*)
Uncapping Issues in Property Sales or Transfers
(*Session L*)
Working with the Michigan Tax Tribunal: A How To
(*Session K*)

Sales & Use Tax

Digital Products & Online Transactions
(*General Session, Wednesday*)
Sales Tax Automation (*Session M*)
Sales Tax Exemptions (*Session X*)

MICHIGAN TAX CONFERENCE - REGISTRATION FORM

Tuesday, November 8 - Thursday, November 10, 2011 | Suburban Collection Showplace, Novi

WEDNESDAY, NOVEMBER 9, 2011

- MACPA Member/
State Bar Member \$249
- Non Member \$349

THURSDAY, NOVEMBER 10, 2011

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- MACPA Member/
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- Optional Pre-Conference Workshop** – Tuesday, November 8, 2011. \$129 Member / \$179 Non Member.

Course Code: MTC1

- Day one of the **2011 Michigan Tax Conference** –
Wednesday, November 9, 2011

Please indicate seven of your preferred choices of breakout sessions
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1st ___ 2nd ___ 3rd ___ 4th ___ 5th ___ 6th ___ 7th ___



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Course Code: MTC2

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Toll-Free in Michigan:
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