The Michigan Association of
MACPA
Certified Public Accountants

in partnership with

State of Michigan Department of Treasury

SBM
State Bar of Michigan
Taxation Section

SPECIAL PRICING FOR 2010!

phone: 248.267.3700 | www.michcpa.org/MTC

2010 Michigan Tax Conference

Tuesday, November 9 and/or Wednesday, November 10, 2010
Rock Financial Showplace | Novi

Designed for all CPAs, attorneys & tax professionals with stellar topics and speakers including:

- **Treasury & Practitioners: Working Together Through the Audit Process**
- **What are the Neighbors Up To? Panel Discussion with Surrounding States' Departments of Revenue**
- **Hands-on Walk Through of New and Revised MBT Forms with Treasury**
- **Return Engagements with National Speakers:** ***Harley Duncan, Paul Frankel, Tim McCormally, Art Rosen & Tom Zaino***
- **Panel of Experts Wrapping Up the Michigan Election**

Recommended CPE Credit: 16 hours (for both days) CFP (Certified Financial Planner) & CLE (Continuing Legal Education) credits pending board approval

Event sponsored in part by:

Clark Hill Legal and Professional Services
Deloitte.
Dykema
Honigman
KPMG
Miller Canfield
plante moran
pwc
Ryan Innovative Solutions to Taxing Problems.
Varnum Attorneys at Law

A Letter from the Task Force

Invigoration, Inspiration and Innovation

As tax professionals we look to be appropriately creative and ever watchful of clients and business to minimize tax burden and at the same time be innovative in our planning and tax application. For the fourth annual Michigan Tax Conference, the second largest tax conference in the country, Michigan tax professionals have taken a broader view and a creative perspective for you.

We have flexed the borders of Michigan to include surrounding state issues as they relate to Michigan businesses and doing business in Michigan. State lines are blurred especially when it comes to tax and we have planned a program that addresses what your business and clients are facing. We are hosting Tax Commissioners from surrounding states, along with special guest speakers like Paul Frankel, Harley Duncan, Art Rosen, Tim McCormally, Tom Zaino and more. The BEST part is that we have a stellar line up of Michigan grown tax experts that no other state can really hold a candle to… they are bringing you new topics including two ethics sessions, MBT issues specifically for smaller and larger businesses, breakdown of the state audit process from both treasury and practitioners' perspectives, and more practical and applicable information than ever before.

You may think it's a quiet state tax year but think again! We have information that will startle you and enhance your abilities to apply tax in new ways. Join us and see how the borders of Michigan are bulging with ideas and information that will astound you. Grab a seat to the greatest state tax show around…built for you with expertise that changes everything!

See you there...
Your MTC Planning Task Force

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

Judith R. Trepeck - Chair
David M. Barrons
Brenda L. Billings-Middleton
Michael D. Bozimowski*
Terry F. Conley
Bernard D. Copping
Michael R. Deal*
Jeffrey A. DeVree*
Daniel P. Domenicucci
Joanne B. Faycurry*
Paul E. Finegold
Patricia T. Foster
Robert F. Fuchs
Steven E. Grob
Leslie S. Hahn*
Samuel L. Hodges
Shawn G. Jappaya*
Edward S. Kisscorni
Cynthia J. Knoll
Paul V. McCord*
Gregory A. Nowak
Patricia L. O'Dell*
Douglas J. Relyea
Wayne D. Roberts
Curtis S. Ruppal
Robert D. Shannon
June Summers Haas*
Joseph J. Tomczyk
David S. Turzewski
Jack L. Van Coevering*
Douglas J. Van Der Aa
Patrick R. Van Tiflin*
Dale P. Vettel*
Robert V. Wagner Jr.
Susan D. Wagner*
Chuck Wright

*Non-CPA Volunteer

Schedule of Events

TUESDAY

Tuesday, November 9, 2010

8:00 am	Registration & Continental Breakfast
8:30 am	Welcome & Program Overview
8:45 am	Significant Developments in State Taxation
9:35 am	What are the Neighbors Up To?
10:45 am	Managing the Ethics of Your Tax Practice
11:35 am	Group Luncheon
12:35 pm	Breakout Sessions
1:45 pm	Breakout Sessions
2:55 pm	Breakout Sessions
4:05 pm	Breakout Sessions
5:05 pm - 6:05 pm	Adjournment & Networking Reception

WEDNESDAY

Wednesday, November 10, 2010

8:00 am	Registration & Continental Breakfast
8:30 am	Welcome & Program Overview
8:45 am	Michigan Election Wrap-Up
9:35 am	Treasury & Practitioners: Working Together Through the Audit Process
10:45 am	Washington Report (What Happened When You Went to the Polls)
11:35 am	Group Luncheon & Thomas M. Hoatlin Award Presentation
12:45 pm	Breakout Sessions
1:55 pm	Breakout Sessions
3:05 pm	Breakout Sessions
4:15 pm	Breakout Sessions
5:15 pm	Adjournment

PROGRAM LOCATION

Tuesday, November 9 and/or Wednesday, November 10, 2010
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 (Tuesday Only)
- Cyber café
- Course materials/supplies

In response to participant feedback, handouts for the 2010 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.

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.

NETWORKING RECEPTION

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

Event sponsored in part by:

Clark Hill Legal and Professional Services
Deloitte.
Dykema
Honigman
KPMG
Miller Canfield
plante moran
pwc
Ryan Innovative Solutions to Taxing Problems.
Varnum Attorneys at Law

TUESDAY, NOVEMBER 9
General Sessions

Significant Developments in State Taxation

You asked for him, we brought him back! Paul Frankel delves into the latest developments in state taxation, as well as **critical case law issues**. Paul is one of the most knowledgeable and entertaining presenters in the country…Don't miss him!

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

What are the Neighbors Up To?

Get a regional update from Tax Commissioners in several surrounding states. These insiders discuss **discovery issues, where they see policy going** in today's new economy and more.

Roger M. Ervin - *Secretary of Revenue, Wisconsin Department of Revenue, Madison, WI*

Brian A. Hamer - *Director of Revenue, Illinois Department of Revenue, Chicago, IL*

Christine Mesirow - *Deputy Tax Commissioner, Ohio Department of Taxation, Columbus, OH*

Moderator: **Donna Donovan** - *Deputy Treasurer, State of Michigan Department of Treasury, Lansing*

Managing the Ethics of Your Tax Practice^

Examine a wide range of ethical issues specific to your tax practice, including Circular 230, the *AICPA's Code of Professional Conduct* and 6694 Rules. Also, **compare and contras**t privacy and confidentiality rules for CPAs, Attorneys and the IRS.

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

Lawrence R. Donaldson, JD - *Senior Shareholder, Plunkett Cooney, Mount Clemens*

Karen Hawkins - *Director of the Office of Professional Responsibility, Internal Revenue Service, Washington, DC*

"Speakers really got into issues specific to Michigan businesses."

– 2009 Attendee

^ Qualifies for Accounting & Auditing CPE hours

Breakout Sessions

Please indicate eight of your preferred choices of breakout sessions (A-P) on the registration form. You will be assigned to four sessions.

A How Do You Report for Unitary Business Groups?

With the passage of Unitary Business Group guidance (**R**evenue **A**dministrative **B**ulletins 2010-1 and 2010-2), there isn't a better time than now to gain a deeper understanding of the issues regarding unitary business groups reporting. Join us to get practical guidance on this often-confusing theory of reporting, and how it is intended to be implemented under the MBT. Issues to be addressed include **acquisitions, dispositions** and other **membership changes, changes in operations and ownership, tracking credits** and **documentation concerns**.

Michael D. Bozimowski, JD, MST, CMI - *Principal, Director Multistate Tax, Rehmann, Farmington Hills*

Lynn A. Gandhi, JD, LLM, CPA (Illinois) - *Partner, Honigman Miller Schwartz & Cohn, LLP, Detroit*

Cathy E. Lambert, CPA - *Principal, Rehmann, Troy*

B Unitary Business Group: The RAB

In February of this year, Treasury approved the Final RAB on Unitary Business Group Control and Relationship Tests. Using **hypothetical examples**, our experts discuss these RABs to further your understanding of this complicated area of the MBT.

David M. Barrons, CPA - *Partner, Multistate Tax Group, Beene Garter, LLP, Grand Rapids*

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

Lance Wilkinson - *Administrative Law Specialist, State of Michigan Department of Treasury, Lansing*

C Sales & Use Tax in Michigan

Review the latest developments in the Michigan Sales and Use Tax, including proposed rules, single mixed transactions and sourcing sales and use tax. **Recent cases** will be used to illustrate who is subject to tax, exemptions and record keeping requirements.

Jeffrey A. DeVree, JD - *Attorney, Clark Hill, PLC, Grand Rapids*

Michael A. Eschelbach - *Administrative Law Specialist, State of Michigan Department of Treasury, Lansing*

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

Moderator: **Joseph J. Tomczyk, CPA** - *The Tomczyk Group, LLC, St. Johns*

D VAT…Coming Over the Pond?

Our experts address the issues surrounding a VAT including a primer on **how the tax works** and **what one could look like** if implemented in the U.S. Indirect taxes have traditionally been one of the primary sources of revenue for state and local taxing jurisdictions. If a VAT comes to the U.S., **what happens in the world of sales and use taxes?**

Leah A. Durner - *Principal, KPMG, LLP, Washington, DC*

Robert Van Brederode - *Principal, Ryan, Atlanta, GA*

E Ontario's Comprehensive Tax Plan, Including the Harmonized Sales Tax (HST)

Ontario's new comprehensive tax package includes the Harmonized Sales Tax (HST) and a number of **personal and business income tax cuts, credits and benefits**. Our experts cover **transition planning, proposed rules** and more.

Rod Butcher - *Director, Tax Advisory Services, Ryan ULC, Mississauga, Ontario, Canada*

Jonathan Spencer, CA - *Senior Project Manager, Legislation, Ministry of Finance, Toronto, Ontario, Canada*

Moderator: **David M. Gardner, CPA, CA** - *Tax Consultant, Collins Barrow Windsor, LLP, Windsor, Ontario, Canada*

F Property Tax Issues in Surrounding States

Attend this session for a regional property tax update! See what **models Michigan and surrounding states** are using, what similar problems they experience, and property and non-property procedures they have implemented.

Judge Thomas G. Fisher - *Judge of the Indiana Tax Court, Indianapolis, IN*

Judge Patricia L. Halm - *Chair, Michigan Tax Tribunal, Lansing*

Rebecca R. Luck - *Associate Chief Attorney Law Examiner, Ohio Board of Tax Appeals, Columbus, OH*

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

G Taxes in the Great Lakes States – Exploring the "What If?"

Explore how states in our area would handle a myriad of **hypothetical tax issues** including sales and use tax standards, business activity tax and nexus issues. Also, discuss trends in gross receipt taxes and the Texas Margins Tax.

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

Thomas M. Zaino, CPA (Ohio), **JD** - *Chair of the Multistate Tax Practice Group, McDonalds Hopkins, LLC, Columbus, OH*

H Dispositions, Acquisitions & Reorganizations – A Variety of State Tax Issues to Consider

We've got a multitude of state tax issues to consider! This Michigan-focused session features **multi-state tax considerations** in dispositions, acquisitions and reorganizations including business/non-business income, apportionment, short period filing requirements, tax sharing agreements and more.

Giles Sutton, JD, LLM - *Partner, Grant Thornton, LLP, Charlotte, NC*

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

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

I Services Tax: A Michigan & Multi-State Perspective

An increasing number of states are expanding their sales and use tax base to include a tax on services. Get an overview on **how states are taxing certain services across the country**, as well as what's going on in Michigan, legislative updates across the country and hot topics coming out of the courts.

Michael D. Bozimowski, JD, MST, CMI - *Principal, Director Multistate Tax, Rehmann, Farmington Hills*

Janette M. Lohman - *Partner, Thompson Coburn, LLP, St. Louis, MO*

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

J State Tax Incentives & Credits

Join our panelists as they run-down the most attractive tax credits and incentives in the 50 states, with a special focus on Michigan. Learn when, how and why these incentives were implemented, and how your company and your clients can **take advantage of them**.

Gregory C. Burkart, JD - *Managing Director, Business Incentive Advisory Services, Duff & Phelps, LLC, Novi*

Daniel P. Domenicucci, CPA - *Senior Manager, Ernst & Young, LLP, Detroit*

Gregory S. Ripley, CPA, MST, JD - *Senior Manager, State Strategic Tax Review, Deloitte Tax, LLP, Detroit*

K State Taxation of Pass-Through Entities

Get practical guidance on the myriad of state tax issues that affect pass-through entities **operating in two or more states**, including income tax issues, composite returns, tiered entities and flow-through entities. Special attention is paid to the Michigan Individual Income Tax.

Jeffrey A. DeVree, JD - *Attorney, Clark Hill, PLC, Grand Rapids*

Robert M. Woolley, CPA, MST - *Partner, Plante & Moran, PLLC, Columbus, OH*

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

L Court Cases & Statutes

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

Samuel J. McKim III, JD - *Principal, Miller Canfield Paddock & Stone, PLC, Detroit*

Glenn White - *Tax Policy Division Administrator, State of Michigan Department of Treasury, Lansing*

*Qualifies for Accounting & Auditing CPE hours

M Roundup of Michigan Tax Cases

Given the state of Michigan's economy and the State's budget woes, it should come as no surprise that the Michigan Courts have seen increased activity in state and local tax litigation. Our panelists provide an overview of recent significant state and local tax **cases and their impact on Michigan taxpayers** in this fascinating session.

Joanne B. Faycurry, JD - *Senior Principal, Miller Canfield Paddock & Stone, PLC, Detroit*

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

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

N Michigan Business Tax: For Smaller Businesses

This session analyzes MBT issues specific to smaller businesses, including the mechanics and interpretations of the small business credit.

Jenni Harding - *Administrative Law Specialist, State of Michigan Department of Treasury, Lansing*

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

Jay A. Kennedy, JD - *Senior Counsel, Warner Norcross & Judd, LLP, Southfield*

Thomas J. Kenny, JD - *Partner, Varnum, LLP, Novi*

O Michigan Business Tax: For Larger Businesses

Discuss MBT issues particular to larger companies, including:

- Sourcing of receipts from mixed transactions, sales of services, and income from sales of intangible assets
- Computation of the Modified Gross Receipts base
- Eliminations and other adjustments for related party transactions
- Applying the ownership and relationship tests for determining Unitary Business Groups

Marla Schwaller Carew, JD, LLM - *Associate, Varnum, LLP, Novi*

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

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

Kelli P. Murphy, JD - *State Tax Counsel, Ford Motor Company, Dearborn*

P FIN 48 Issues Related to the Michigan Business Tax*

The ever-evolving Michigan Business Tax (MBT) continues to produce increasingly complex financial accounting issues. Hear how the MBT affects your clients' financial statements through FIN 48, Accounting for Uncertainty in Income Taxes, **the unique MBT deferred tax items that must be considered by every company** and FIN 48's **applicability to pass through entities** that are subject to MBT. This session clears up your questions and confusions on this complex issue!

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

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

Moderator: **Paul D. Watroba, CPA** - *Senior Manager, State & Local Tax Group, Plante & Moran, PLLC, Auburn Hills*

WEDNESDAY, NOVEMBER 10
General Sessions

Michigan Election Wrap-Up

It's been one week since the polls closed in the Great Lakes state. Our panel of experts share a Michigan-specific election wrap-up, including a **preview of tax developments** we can expect from the new governor's office.

Jim Holcomb - *Vice President Business Advocacy & Associate General Counsel, Michigan Chamber of Commerce, Lansing*

Mike Johnston - *Vice President of Government Affairs, Michigan Manufacturers Association, Lansing*

Moderator: **Bill Wortz** - *Partner and Lobbyist, Public Affairs Associates, Lansing*

Treasury & Practitioners: Working Together Through the Audit Process

There are two sides to every story, and you'll hear a discussion of the audit process from both Treasury and the Practitioner in this session! Learn about the statutory provisions granting Treasury the right to audit and the taxpayer's right to appeal an audit. Learn how treasury and practitioners can better work through the audit process, with discussions on Michigan's **internal process for audits, notices, refund denials** and **assessments.**

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

Edward S. Kisscorni, CPA/MBA - *Owner, Edward S. Kisscorni, CPA, Grand Rapids*

Kimberly F. Knoll - *Technical Issues Resolution Manager, Tax Compliance Bureau, State of Michigan Department of Treasury, Dimondale*

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

Pat Van Tiflin, JD - *Partner, Honigman Miller Schwartz & Cohn, LLP, Lansing*

Washington Report (What Happened When You Went to the Polls)

What do last week's election results mean for state taxes? Our experts analyze relevant election outcomes from across the country in terms of **tax administration** and **potential federal legislation**. Discuss the goals of various tax bills pending in Congress and their likelihood of enactment.

Harley Duncan - *Managing Director, KPMG, LLP, Washington, DC*

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

Shirley K. Sicilian, JD - *General Counsel, Multistate Tax Commission, Washington, DC*

"Lively, entertaining speakers talking about worthwhile subjects…loved it!" *– 2009 Attendee*

Please indicate eight of your preferred choices of breakout sessions (Q-AA) on the registration form. You will be assigned to four sessions.

Q MBT Gross Receipts

Join Chuck and Jack for a detailed review of this critical component of the MBT. Hear **how to apply the many gross receipts exclusions**, the **filing thresholds** and the **inclusion of CODI**.

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

Chuck Wright, CPA - *Senior Manager, Deloitte Tax, LLP, Detroit*

R Focus on Your MBT "Form" with Treasury

Get practical guidance on **how to complete MBT forms**, straight from the Department of Treasury. Our speakers will walk through new and revised forms as well as other current topics in this must-attend session.

JB McCombs - *Departmental Specialist, State of Michigan Department of Treasury, Lansing*

Jeri Trotter - *Departmental Specialist, State of Michigan Department of Treasury, Lansing*

S Real and Personal Property Tax

Examine real and personal property tax developments for business property owners, including lessors. Take an in-depth look at **year-end activities needed to prepare** for upcoming reporting and assessments. Discuss classification issues, STC pronouncements, MTT decisions and Appeals and Supreme Court rulings.

Stewart L. Mandell, Esq. - *Partner, Honigman Miller Schwartz & Cohn, LLP, Detroit*

Sherrill D. Wolford, JD - *Partner, Dykema Gossett, PLLC, Detroit*

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

T Evolution of Apportionment

Discuss nationwide issues involving apportionment and allocation, including requests for equitable relief under UDITPA Section 18 (or its equivalent), cost of performance issues for service industries, throwback and throw-out issues. **Recent court cases** involving apportionment are also covered.

Jaye A. Calhoun, JD - *Member, McGlinchey Stafford, PLLC, New Orleans, LA*

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

U Regional Update – A Boatload of Opportunity?

Join our presenters to hear **practical tax advice** for companies doing business in the surrounding states. This exciting discussion features hot topics from Ohio, Illinois, Wisconsin and Indiana.

Daryl Ohland - *Senior Manager, WIPFLi, LLP, Appleton, WI*

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

Lisa M. Pohl, JD - *Senior Attorney, Miller Canfield Paddock & Stone, PLC, Grand Rapids*

Thomas M. Zaino, CPA (Ohio)**, JD** - *Chair of the Multistate Tax Practice Group, McDonalds Hopkins, LLC, Columbus, OH*

Moderator: **Sam Hodges, CPA** - *Managing Member, Sam Hodges & Associates, LLC, Southfield*

V Apportionment & Sourcing

Modifying state tax apportionment formulas to emphasize a market-based sourcing approach has been a **major trend** in state taxation in recent years, including in Michigan. Compare this market-based approach with the traditional sales sourcing approach, in which the location of the greatest cost of performance was incurred dictated the state in which the sales was apportioned.

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

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

"Variety of breakout sessions really kept me engaged."

– 2009 Attendee

W Taxation in the Digital Age

Explore the myriad of multistate tax issues associated with **Internet transactions, digital goods and cloud computing services**. Taxpayers and state and local revenue authorities are faced daily with the challenge of applying 20th century statutes, regulations and case-law to 21st century technologies and business activities, with interesting and sometimes controversial results. Discuss income and sales tax issues, characterization of revenue streams, sourcing of receipts, the impact of the *Internet Tax Freedom Act* and more.

Jill D. Nielsen - *Managing Director, KPMG, LLP, Chicago, IL*

John C. Ray, CPA - *Tax Accountant, Varnum, LLP, Novi*

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

X Disclosure of Tax Exposures after Textron: What Client Communications are Privileged?

This session addresses the state of the law after the recent decision in *Textron* regarding the **work product privilege and other privileges**, **federal schedule UTP**, and other issues related to the **disclosure of confidential taxpayer information**.

Jeffrey A. DeVree, JD - *Attorney, Clark Hill, PLC, Grand Rapids*

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

Y Revenue for State Government

As states across the country struggle with shrinking revenues and increased expenditure demands, state governments must find new revenue sources. Review the challenges and opportunities states are facing when balancing their budgets, including **penalties, varying interest rates, VDAs** and more. Also, discuss how states are trying to manage public expectations.

Harley Duncan - *Managing Director, KPMG, LLP, Washington, DC*

Diann L. Smith - *Counsel, Sutherland, LLP, Washington, D.C.*

Z Financial Reporting for SALT – The Transition from US GAAP to IFRS*

Examine how accounting for state and local taxes will be affected when the United States transitions from GAAP to IFRS. Our experts explain **accounting** and **disclosure requirements** of key IFRS standards you need to know.

Margarete L. Chalker, CPA, MST - *Senior Tax Manager, Plante & Moran, PLLC, East Lansing*

Scott R. Purtill, CPA - *Assurance Partner, Plante & Moran, PLLC, East Lansing*

AA Ethical Considerations in Taxpayer/ Department of Revenue Interaction^

Explore ethical issues that typically arise in communications between taxpayers and the department of revenue, including accountant/attorney client privilege. Also, discuss issues that can surface during audits, protests or litigation, such as taxpayers taking inconsistent positions in different states.

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

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

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

Kathy Peavley - *Director, Sales & Use Tax, Ryan, Detroit*

Moderator: **Edward S. Kisscorni, CPA/MBA** - *Owner, Edward S. Kisscorni, CPA, Grand Rapids*

*Qualifies for Accounting & Auditing CPE hours

^Qualifies for Ethics CPE hours

Meet the Speakers

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

Barrons, David M. - Session B
Bozimowski, Michael D. - Sessions A, I
Burkart, Gregory C. - Session J
Butcher, Rod - Session E
Calhoun, Jaye A. - Session T
Carew, Marla S. - Session O
Chalker, Margarete L. - Session Z
Clark Pierson, Sara - Session AA
Copping, B.D. - General Session (Tuesday)
Cornett, Thomas N. - Session B
De Jong, Daniel B. - Session AA
DeVree, Jeffrey A. - Sessions C, K, X
Domenicucci, Daniel P. - Session J
Donaldson, Lawrence R. - General Session (Tuesday)
Donovan, Donna - General Session (Tuesday)
Duncan, Harley - General Session (Wednesday), Session Y
Durner, Leah A. - Session D
Ervin, Roger M. - General Session (Tuesday)
Eschelbach, Michael A. - Session C
Faycurry, Joanne B. - Session M
Fisher, Judge Thomas G. - Session F
Frankel, Paul - General Session (Tuesday)
Fuchs, Robert F. - Session S
Galliker, Sharon R. - Session C
Gandhi, Lynn A. - Session A
Gardner, David M. - Session E
Goodman, Jordan M. - Session V
Greenberg, Dan - General Session (Wednesday)
Grob, Steven E. - Session H
Halm, Judge Patricia L. - Session F
Hamer, Brian A. - General Session (Tuesday)
Harding, Jenni - Session N
Hawkins, Karen - General Session (Tuesday)
Hodges, Sam - Sessions N, O, U
Holcomb, Jim - General Session (Wednesday)
Houlf, Daniel M. - Session O
Johnston, Mike - General Session (Wednesday)
Kennedy, Jay A. - Session N
Kenny, Thomas J. - Session N
Kisscorni, Edward S. - General Session (Wednesday), Session AA
Knoll, Kimberly F. - General Session (Wednesday)
Lambert, Cathy E. - Session A
Lohman, Janette M. - Session I
Luck, Rebecca R. - Session F
Mandell, Stewart L. - Session S
McBride, Steve - Session K
McCombs, JB - Session R
McCormally, Timothy J. - Session AA
McKim III, Samuel J. - Session L
Merkel, Michael J. - Session M
Mesirow, Christine - General Session (Tuesday)
Murphy, Kelli P. - Session O
Nielsen, Jill D. - Session W
Nowak, Gregory A. - Sessions I, X
Ohland, Daryl - Session U
Opper, Loren M. - Session P
Ourlian, Ralph R. - Session U
Peavley, Kathy - Session AA
Pohl, Lisa M. - Session U
Purtill, Scott R. - Session Z
Ray, John C. - Session W
Ripley, Gregory S. - Session J
Roberts, Wayne D. - Session V
Rosen, Art - General Session (Wednesday), Session T
Sicilian, Shirley K. - General Session (Wednesday)
Smith, Diann L. - Session Y
Spencer, Jonathan - Session E
Spengler, Richard W. - Sessions H, P
Summers Haas, June - Session G
Sutton, Giles - Session H
Sweet-Maier, Lee A. - Session W
Tomczyk, Joseph J. - General Session (Wednesday), Sessions C, M
Trotter, Jeri - Session R
Van Brederode, Robert - Session D
Van Coevering, Jack L. - Sessions F, Q
Van Tiflin, Pat - General Session (Wednesday)
Watroba, Paul D. - Session P
White, Glenn - Session L
Wilkinson, Lance - Session B
Wolford, Sherrill D. - Session S
Woolley, Robert M. - Session K
Wortz, Bill - General Session (Wednesday)
Wright, Chuck - Session Q
Zaino, Thomas M. - Sessions G, U

Sessions by Topic Area

Accounting & Auditing

FIN 48 Issues Related to the Michigan Business Tax *(Session P)*

Financial Reporting for SALT – The Transition from US GAAP to IFRS *(Session Z)*

Ethics

Ethical Considerations in Taxpayer/Department of Revenue Interaction *(Session AA)*

Managing the Ethics of Your Tax Practice *(General Session, Tuesday)*

Michigan Business Tax

How Do You Report for Unitary Business Groups? *(Session A)*

Focus on Your MBT "Form" with Treasury *(Session R)*

Michigan Business Tax: For Larger Businesses *(Session O)*

Michigan Business Tax: For Smaller Businesses *(Session N)*

MBT Gross Receipts *(Session Q)*

Unitary Business Group: The RAB *(Session B)*

Multi-State Tax

Apportionment & Sourcing *(Session V)*

Dispositions, Acquisitions & Reorganizations – A Variety of State Tax Issues to Consider *(Session H)*

Evolution of Apportionment *(Session T)*

Regional Update – A Boatload of Opportunity? *(Session U)*

Services Tax: A Michigan & Multi-State Perspective *(Session I)*

Taxes in the Great Lakes States – Exploring the "What If?" *(Session G)*

What are the Neighbors Up To? *(General Session, Tuesday)*

Significant Developments in State Taxation *(General Session, Tuesday)*

State Tax Incentives & Credits *(Session J)*

State Taxation of Pass-Through Entities *(Session K)*

Treasury & Practitioners: Working Together Through the Audit Process *(General Session, Wednesday)*

Washington Report (What Happened When You Went to the Polls) *(General Session, Wednesday)*

Potpourri

Court Cases & Statutes *(Session L)*

Disclosure of Tax Exposures after Textron: What Client Communications are Privileged? *(Session X)*

Michigan Election Wrap-Up *(General Session, Wednesday)*

Revenue for State Government *(Session Y)*

Roundup of Michigan Tax Cases *(Session M)*

Property Tax

Property Tax Issues in Surrounding States *(Session F)*

Real and Personal Property Tax *(Session S)*

Sales & Use Tax

Ontario's ComprehensiveTax Plan, Including the Harmonized Sales Tax (HST) *(Session E)*

Sales & Use Tax in Michigan *(Session C)*

Taxation in the Digital Age *(Session W)*

VAT…Coming Over the Pond? *(Session D)*

MICHIGAN TAX CONFERENCE - REGISTRATION FORM

Tuesday, November 9 and/or Wednesday, November 10, 2010 | Rock Financial Showplace, Novi

TUESDAY, NOVEMBER 9, 2010

❑ MACPA Member/ State Bar Member $249

❑ Non Member $349

WEDNESDAY, NOVEMBER 10, 2010

❑ MACPA Member/ State Bar Member $249

❑ Non Member $349

BOTH DAYS

❑ MACPA Member/ State Bar Member $450

❑ Non Member $650

MULTIPLE REGISTRANTS DISCOUNT

First Registrant from organization full price

Additional organization registrants $25 off each day

Course Code: MTC

❑ Day one of the **2010 Michigan Tax Conference –** Tuesday, November 9, 2010

Please indicate eight of your preferred choices of breakout sessions (A-P) below. You will be assigned to four sessions.

1st ___ 2nd ___3rd ___4th ___ 5th ___ 6th ___ 7th ___ 8th ___

Special Dietary Needs: (please check one)

❑ *Fish* ❑ *Fruit* ❑ *Gluten Free* ❑ *Vegetarian*

❑ I will attend the complimentary Networking Reception as part of my conference registration.

❑ Day two of the **2010 Michigan Tax Conference –** Wednesday, November 10, 2010

Please indicate eight of your preferred choices of breakout sessions (Q-AA) below. You will be assigned to four sessions.

1st ___ 2nd ___3rd ___4th ___ 5th ___ 6th ___ 7th ___ 8th ___

Special Dietary Needs: (please check one)

❑ *Fish* ❑ *Fruit* ❑ *Gluten Free* ❑ *Vegetarian*

PERSONAL INFORMATION

Name of Registrant ____
Please print *First* *Middle* *Last*

Name for Badge ____

Firm/Company ____

Address ____

City ______________________ State ______________ Zip ______________

Telephone (   ) ______________________ Mobile Phone (   ) ______________________
(For emergency use only)

E-mail Address ____

Please send confirmation by: ❑ E-mail (for paid registrants only) ❑ U.S. mail ❑ This is a permanent address change.

If you require special accommodations, please contact the MACPA office, 248.267.3700.

PAYMENT OPTIONS

❑ Enclosed is a check for $____________ payable to The Michigan Association of CPAs. ❑ Please bill me $____________ *(MACPA member option only).*

Please charge my: ❑ MasterCard ❑ Visa ❑ American Express $____________ ❑ Firm or ❑ Personal Card

Card Number ______________________ Exp. Date ______________ CVV2 Code ______________

Signature ____

Five Easy Ways to Register

1. Website:
www.michcpa.org/MTC

2. E-mail:
macpa@michcpa.org

3. Fax:
248.267.3737

4. Phone:
248.267.3700 or
Toll-Free in Michigan:
888.877.4273

5. Mail:
MACPA,
5480 Corporate Drive,
Suite 200,
Troy, MI 48098

The Michigan Association of MACPA Certified Public Accountants

CANCELLATION POLICY: If you cannot attend a program for which you are registered, call, fax, e-mail or write the MACPA at once. Cancellations received at least five (5) business days prior to the program date will be eligible for full refund or a credit. Cancellations received less than five (5) business days prior to the program date are subject to the following fees: $50 service charge on 8-hour or longer courses, $20 service charge on half-day events, $15 service charge on 2-hour events and a $10 service charge on 1-hour events. Credit balance(s) maintained with the MACPA as a result of cancellations, that are not used within one (1) year of the cancellation date, will be considered forfeited. **Cancellations will not be accepted on or after the program date. Substitutions will be allowed until the start time of the program without penalty.**

The Michigan Association of
MACPA
Certified Public Accountants

5480 Corporate Drive, Suite 200
Troy, MI 48098

Website: www.michcpa.org
E-mail: macpa@michcpa.org
Phone: 248.267.3700
Fax: 248.267.3737
Toll-Free in Michigan: 888.877.4273

Pre-Sort Std
U.S. Postage
PAID
Southfield, MI
Permit No 135

The Michigan Association of MACPA Certified Public Accountants *in partnership with* State of Michigan Department of Treasury · SBM State Bar of Michigan Taxation Section

2010 Michigan Tax Conference

Tuesday, November 9 and/or Wednesday, November 10, 2010
Rock Financial Showplace | Novi

Event sponsored in part by:

Clark Hill Legal and Professional Services · Deloitte. · Dykema · Honigman · KPMG · Miller Canfield · Plante Moran · PwC · Ryan Innovative Solutions to Taxing Problems. · Varnum Attorneys at Law