

MINUTES  
DSBA TAXATION SECTION  
September 26, 2016

In accordance with a notice duly given, a meeting of the Taxation Section of the Delaware State Bar Association was held on Monday, September 26, 2016, beginning at 4:00 PM at the offices of Cooch and Taylor, P.A., 3711 Kennett Pike, Greenville, DE 19807.

In attendance were:

- Jennifer E. Smith
- Andrew T. O'Neill
- Mark M. Dalle Pазze
- Matthew P. D'Emilio
- Jeff Whittle
- and via telephone were Robert J. Tuinstra, Joseph Bosik, IV, and Harold W. T. Purnell II.

The Chair called the meeting to order.

1. Minutes
  - There were no minutes to approve. The last Section meeting was a social gathering.
2. Old Business
  - DSBA Taxation Section –CLE Program
    - If any members have any ideas, please email or call the Chair.
    - The Section is aiming to do this later this year with a Spring 2017 target.
  - Delaware Tax Institute – Taxation Section Co-Sponsored CLE
    - Friday, December 2, 2016
      - This one day CLE is later this year than in prior years.
      - It is titled “Planning for the future or at least until everything changes again.”
      - The Chair asked the members to please register and support it.
3. New business
  - Statement of Purpose
    - The Chair reminded the members that the statement of purpose of the Section is “The general purpose of the Section of Taxation shall be the promotion of the objects of the Delaware State Bar Association (the "Association") within the field of federal, state and local taxation. The Section of Taxation shall endeavor to improve the public service rendered by its members in legal matters concerning governmental bodies, to promote the professional development and interests of its members and to provide a common meeting ground for all attorneys who represent clients having business with the government and their counterparts in government.”

- Section 1.2 of the Section's Bylaws
  - A copy of the Section's Bylaws can be found at: <http://media.dsba.org/Sections/Taxation/PDFs/TaxBylaws.pdf>
- Follow-up from Meeting of DSBA Section Chairs – September 15, 2016
  - The Chair attended.
  - The DSBA Section Chairs emphasized the importance of sponsoring CLE programs and submitting articles for publication.
  - Proposing or commenting on Tax Legislation
    - Mary Davis is the Section's DSBA liaison
  - Budget for 2016-2017 Season - \$820
    - The Chair believes our budget increase because the Section has more members this year
  - CLE Program for 2016-2017
    - Importance of this was stressed by the DSBA Section Chairs.
    - Mr. Tuinstra offered an idea:
      - The two recent laws that changed the corporate tax structure might be a good topic for a CLE
        - Rob acknowledged that this would probably be a shorter CLE – Most likely it would be a one hour CLE
        - Rob will email ideas to the Chair regarding potential speakers for this
    - Mr. Bosik offered an idea:
      - Changes to federal tax law in the past six months
        - Basis reporting
        - Proposed Regulations under Section 2704
        - The Chair noted that the Estate Planning council will focus on this in their March meeting pending confirmation from the speaker on this topic
        - The Chair also noted that the Section cannot co-sponsor a CLE this year with the Estate Planning Council because the Estate Planning Council must offer a required fundamentals program this year
  - Article for the Delaware Law Review
    - The DSBA Chairs indicated that this is strongly encouraged
    - The Chair previously spoke with someone who has something we may be able to submit
    - If anybody else has any ideas, please email or call the Chair
    - Mr. Bosik offered an idea:
      - Changes to federal tax law in the past six months
        - Basis reporting
        - Proposed Regulations under Section 2704
    - The initial deadline is November 1, 2016
      - Submissions need to be in close to final form by this date
  - Taxation Section Website
    - The Section website has been updated
      - It provides a current composition of the board, dates of meetings, bylaws, and links to other websites

- The Chair asked the members to visit the Section's website and offer comments and suggestions
  - Pro Bono opportunities
    - Our Section is encouraged and expected to attend pro bono opportunities
    - Wills for Seniors is a good pro bono opportunity for a large portion of our Section members
      - It will be held October 23 in Wilmington
4. Items of Interest
- Confirmed speakers for upcoming meetings include:
    - Charles J. Durante, Partner, Connolly Gallagher LLP
    - Patrick Carter & John ("Chip") McDaniel, Delaware Division of Revenue
    - Christine Allie, Professor of Law, Widener University School of Law
    - L. Jean Everett & Shelia Winfrey-Brown, City of Wilmington Department of Finance
  - Potential speaker ideas include:
    - Escheat
    - Changes to federal tax law in the past six months
    - Andy recommended the Economic developments organization as a source for good potential guest speakers
      - The Chair said we will reach out to them
  - General speaker guidelines are:
    - Giving a 25 minute presentation
    - Answering Section members' questions following the presentation
  - The Chair asked the member to find and encourage potential guest speakers
  - The next Section meeting will be October 24, 2016, at 4:00 PM at the offices of Cooch and Taylor, P.A., 3711 Kennett Pike, Greenville, DE 19807

There being no further business, the meeting was adjourned.

Respectfully Submitted,



Mark M. Dalle Pазze  
Secretary