



Join us for an evening of wine and hors d'oeuvres.

WEDNESDAY, FEBRUARY 3 *from* 4 p.m. to 7 p.m.

Baker Tilly · One Towne Square, Suite 600 · Southfield, MI 48076

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Join **Mark Heroux**, Partner — Baker Tilly Virchow Krause, LLP, **Loren Opper**, Senior Counsel — Miller Canfield Paddock & Stone, PLC, and **Marla Carew**, Attorney — Varnum, as they discuss the current status and effects of “Classification of Workers as Employees or Independent Contractors.”

*Wine, hors d'oeuvres, and networking with MWTA members and guests will precede and follow the CPE session.*

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#### About the program.

The IRS has embarked on a National Research Program to audit several thousand taxpayers in order to determine the scope and extent of the risk that workers are being misclassified. Mark, Loren, and Marla will address the perceived issues, the IRS response, and actions that are available that taxpayers may take to respond to audits and to formulate a relationship with workers that limits risks of misclassification. Finally, the presentation reviews legislation recently introduced, which was recommended by the studies that would significantly amend so-called Section 530 relief and heighten a taxpayer's cost for misclassification.

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#### About the speakers.



Mark Heroux, a partner with Baker Tilly, has been with the firm since 2008. Prior to joining the firm, he was a director of tax controversy services and research credit services at KPMG. He was also a senior trial attorney with the office of the IRS chief counsel and a special assistant U.S. attorney with the Department of Justice. Mark's practice areas include IRS procedures, controversy, and dispute resolution on a wide variety of issues including employment tax. He provides tax and business advisory services to middle-market and large companies, and high net worth individuals.



When it comes to tax issues, Loren M. Opper is widely recognized as one of the leading legal experts in the U.S. with an extensive prior background in both the private and public sectors. During a more than 35-year career at Ford Motor Co., most recently as director of IRS audits, appeals and litigation, Loren was responsible for handling all of the automaker's complex federal tax issues. Currently his practice focuses on federal tax controversies, including income and employment taxes in the federal courts and matters within the IRS, including examinations and administrative appeals. Loren's experience in both federal and state tax matters provides him with an unusual perspective in which to approach tax issues and, in particular, tax controversy matters for his clients.



Marla Carew is an attorney in Varnum's tax group, working on federal, and state and local planning and controversy matters. A graduate of the University of Michigan Law School, she is a frequent speaker and has been published recently in the Journal of Taxation, Michigan Tax Lawyer and Michigan Bar Journal. She completed her Master of Laws in Taxation at Wayne State University Law School in 2009.

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To R.S.V.P. by **JANUARY 27, 2010**, visit the MWTA's Web site at [michiganwomentax.org](http://michiganwomentax.org)

A donation of \$15 for members and \$20 for non-members will benefit the Michigan Women's Tax Foundation, a nonprofit organization.

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