



MICHELLE F. GALLAGHER

State Bar of Michigan ADR Section
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Michelle F. Gallagher, CPA/ABV/CFF is a certified public accountant (CPA), accredited in business valuation (ABV), and certified in financial forensics (CFF). Her extensive experience includes serving as a trusted consultant, expert witness, mediator, and court-appointed expert. Michelle has decades of experience in the professional service areas of business valuation, forensic accounting, tax matters, determination of damages, divorce settlement structuring, litigation consulting, mergers and acquisitions, succession planning, corporate restructuring, estate planning, condemnation, accounting, and other business advisory services.

Michelle spent over 11 years with Plante & Moran, PLLC working in their tax and litigation support departments before forming Gallagher & Associates CPAs, PLC in 2002. Since then, she has developed an extensive business valuation and forensic accounting practice while expanding her traditional accounting firm and tax practice. Michelle is also a nationally recognized speaker and has presented on various business valuation, forensic accounting, tax, and litigation related topics to professional organizations and groups including AICPA, ASA, ABA, AAML and Business Valuation Resources (BVR). She has testified in numerous State and Federal Courts and testified in 2016 on behalf of the AICPA at the Department of Treasury hearing in Washington D.C. related to proposed regulations under Internal Revenue Code 2704.

Michelle has authored many articles and is a contributing author to publications including Family Law Services Handbook: The Role of the Financial Expert, Financial Valuation and Models, and the Michigan Family Law Benchbook. Michelle was awarded the AICPA Forensic & Litigation Services Volunteer of the Year Award in 2008, the MICPA Women to Watch Award in 2012, and the AICPA Business Valuation Volunteer of the Year Award in 2017.

Michelle holds a Bachelor of Arts degree in Accounting from Michigan State University.

