



Michelle Gallagher

Partner, Adamy Valuation and Gallagher, Flintoff and Klien, PLC

Biography

Michelle F. Gallagher is a partner at Adamy Valuation in Grand Rapids, Michigan and principal at Gallagher, Flintoff and Klien in Lansing, Michigan. She is a certified public accountant (CPA), accredited in business valuation (ABV), and certified in financial forensics (CFF). She is a nationally recognized tax and business valuation expert who has worked with thousands of small businesses and has used her expertise to assist many multigenerational family businesses planning for the next generation of ownership. Michelle has nearly 35 years of experience as a tax practitioner and has worked closely with her clients on many of the Tax Cuts and Jobs Act (TCJA) provisions set to expire this year, including the section 199A deduction for qualified business income, marginal rates, the estate tax, business expensing, the standard deduction, and the child tax credit. Michelle sits on the advisory board of the Family Business Coalition, a collection of organizations dedicated to protecting America's family-owned businesses and farms and she is also an advisor to the S Corporation Association. She previously testified on behalf of the Association of International Certified Public Accountants (AICPA) before the IRS regarding proposed rules under Section 2704 that would have made it more difficult for family-owned and operated businesses to plan for succession. Michelle also presented to the Rural Tax Team of the Ways and Means Committee in July 2024 on the sunset provisions of the TCJA.

Michelle teaches and speaks nationally on various tax and valuation-related topics and is a contributing author to several law publications. 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.