

# Michael Cole, JD, MSPA

## Shareholder

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Michael is a shareholder in the Tax & Accounting Services practice of Saltmarsh, Cleaveland & Gund. With over 15 years of public accounting experience specializing in mergers and acquisitions, 704(b) allocations and complex compliance issue resolution, he is a national thought-leader in complex structuring for transactions for private equity and family offices. He is recognized for his knowledge in the sales and exchanges of complex partnerships and organizational transactions from generational shift management to IPO structuring, and he brings a unique blend of technological skills including coding, agile planning and hardware knowledge as well. He has also spoken at tax conferences throughout the country on technical issues including M&A, partnerships and income tax. Prior to joining Saltmarsh, Michael was a partnership capital account senior manager.

### Education

Juris Doctor (J.D.) - Seton Hall University of Law  
Master of Professional Accounting (M.S.P.A.) Business Administration and Accounting - Seton Hall University  
B.S. Professional Accounting - Seton Hall University

### Certifications

Member of the New Jersey Bar Association (2013)  
Member of the Pennsylvania State Bar Association (2013)

### Professional Affiliations

ACG Florida Capital Connection® - Committee Board Member  
American Institute of Certified Public Accountants  
American Bar Association

### Community Affiliations

Knights of Columbus - Member

### Professional Publications

Author, Using Governmental Incentives to Finance Solar Renewable Energy Projects: Alternative Investments for High-Net-Worth Individuals; November 2012 edition of the L.S.U. Journal of Energy Law and Resources  
Co-Author, Common Taxation Issues in Environmental Remediation; 2013 e.d. New Jersey Environmental Law Handbook  
K-1 May Not Control Whether Debt is Nonrecourse for COD Purposes; RSM Tax Alert July 2015