



## **Michael Hearne, CPA**

*Partner, Tax and Strategic Business Services*

### **Professional Experience**

- More than 20 years of professional experience, including former Big Four experience
- Experience providing tax consulting related to family office investments in the purchase and sale structuring of real estate investments, family estate and gift planning issues and tax efficiency structures for family investments business
- Extensive experience in capital markets, real estate and alternative investments (including hedge funds and private equity)
- Experience leading complex engagements large investment clients, including an investment advisor with more than \$1 trillion under management
- Experience with real estate investment and holdings, including preparation of REIT public roll-ups, addressing investment banking issues, and consulting on fund structuring and organization
- Experience with international tax consulting, including issues related to FIRPTA, U.S. tax withholding issues and structures, and the structuring of U.S. operations of foreign entities
- Experience with implementation of property accounting systems and tax software
- Speaker at more than 25 seminars and conferences in the alternative investment and real estate markets

### **Professional Involvement and Recognition**

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants

### **Education and Certifications**

- Certified Public Accountant, California
- Master of Taxation, Brigham Young University
- Bachelor of Science, Accounting, Brigham Young University