

MICHAEL D. MCINTYRE
MICHAEL D. MCINTYRE, PLC

Mike is an attorney and certified public accountant. He is currently practicing through his own firm in Okemos, Michigan, providing legal, consulting, tax and accounting services primarily to cooperatives along with other private businesses and individuals. He has worked with cooperatives for 38 years. His cooperative clients are located in Michigan as well as in other states around the country.

Mike serves as a consultant on entity structure and co-op formation for the Michigan State University Product Center. He has also provided similar services for development projects supported by the Rutgers University Food Innovation Center. Mike also serves as a consultant on cooperative tax matters to other professional firms.

Mike's prior experience includes serving as an officer of a certified public accounting firm in Michigan where he was responsible for providing accounting, auditing and tax services primarily for cooperative and rural utility clients for the firm. During that time, he has also carried on his separate legal practice. His other previous experiences have included being controller of a large consumer housing and health care cooperative in Detroit, and being employed as a senior auditor with Coopers and Lybrand in Detroit.

Mike is a member of the National Society of Accountants for Cooperatives (NSAC) where he serves on the Tax Committee and the Small Cooperative Committee, and is Chairman of the NSAC IRS Audit Issues Subcommittee. He serves as an issue chairman/writer of the TAXFAX column in *The Cooperative Accountant* magazine and has served as president of the Great Lakes Chapter of the NSAC. Mike is a frequent seminar speaker for the NSAC and has given presentations to other agricultural and cooperative related organizations. He has written several articles for *The Cooperative Accountant*.

Mike is also a member of the NCFC Legal, Tax and Accounting Committee.

His educational background includes a B.A. degree in Accounting and an M.B.A. degree in Finance from Michigan State University and a J.D. degree from Wayne State University. Mike and his wife Mary live in Okemos, Michigan and have 2 children.

Course Description

NSAC IRS AUDIT ISSUES SURVEY RESULTS

Report will cover highlights of IRS and state audit issues raised, audit experiences and tax topics of interest as reported by NSAC members who respond to the annual electronic tax audit survey sent to all NSAC members.