

Michael C. Gray, CPA

Michael C. Gray founded his CPA firm, Michael Gray, CPA October 1, 1996. He has continuously worked in public accounting since June 1974. Mike was a co-founder and partner in charge of tax services of Hubler, Gray and Associates from June 1986 through September 1996 and a tax manager at KMG Main Hurdman, subsequently acquired by KPMG Peat Marwick, from February 1978 to June 1986.

The areas of practice that Mike has focused on include tax planning for individuals, estate and trust planning and administration, tax planning for businesses, tax examinations, and tax procedure. He also assists other tax practitioners in dealing with complex tax issues.

Michael Gray has written two books about the tax implications of employee stock options which are available now: an overview, [*Employee Stock Options - Executive Tax Planning, 2012 Edition*](#), and in depth coverage, [*Secrets of Tax Planning for Employee Stock Options, Stock Grants and ESOPs, 2014 Edition*](#).

He currently writes three free

email newsletters – [*Michael Gray, CPA's Tax and Business Insight*](#), [*Michael Gray, CPA's Option Alert*](#) and [*Michael Gray, CPA's Real Estate Tax Letter*](#), and has a blog at michaelgraycpa.com. You can also watch episodes of his TV show, [*Financial Insider Weekly*](#), on Youtube.

Mike has given many presentations and written many articles on tax subjects, including for the California Society of CPAs, Silicon Valley Bar Association and Santa Clara County Bar Association.

Mike has been a CPA in California since March 1977. He received his BS in accounting and MBA at San Jose State University in June 1974 and June 1978, respectively. He is a past president of the Silicon Valley San Jose CPAs, past chairman of the tax committee for the Silicon Valley San Jose CPAs and past member of the state tax committee for the California CPAs. He is also a member of the Santa Clara County Estate Planning Council, and has been involved with the Executive Planning Committee of the Tax Section for the Santa Clara County Bar Association.

An article about the Web Site for Michael Gray, CPA appeared in the October 1997 *Journal of Accountancy*. KNTV News also featured a story on his Web Site in the Technology section of the Six O'Clock News, and he has been profiled in *The San Jose Mercury News*. Mike has been quoted in *The San Jose Mercury News*, *The San Francisco Chronicle*, *The Wall Street Journal*, and *The New York Times*.

He is the author of [*Secrets of Tax Planning for Employee Stock Options, Employee Stock Options - Executive Tax Planning, How to Use Roth and IRA Accounts to Provide a Secure Retirement*](#), and [*The Real Estate Tax Handbook*](#) and co-author of [*Employee Stock Options - A Strategic Planning Guide For The 21st Century Optionaire*](#).

Mike's personal interests include the study of martial arts. He received his black belt from West Coast Tae Kwon Do in May 1996. He is currently studying American Kenpo.

Mike has appeared as a member of the cast of *South Pacific* with the West Valley Light Opera, which was performed during November and early December 1997. He received a director's award, called the Captain's Cape, as the outstanding chorus member. He also appeared in the West Valley Light Opera production of *Carousel* during October and November 1998 and was the voice of Florenz Ziegfeld in *Will Rogers Follies* during June and July 2000.

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