



**Nate Marcet**  
**CPA**  
**Senior Tax Manager**

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### Areas of Specialization

- **Construction and Real Estate**
- **Closely Held Businesses**
- **Private Client Services**
- **Business Advisory Services**
- **Business Tax Services**
- **M&A Advisory Services**
- **Succession Planning Services**
- **ESOP Advisory Services**

### Education and Designations

- Bachelor of Science in Business Administration, Accounting, University of Southern Maine
- Master of Business Administration, University of Southern Maine
- Certified Public Accountant (CPA)

**Nate Marcet, CPA**, is a Senior Tax Manager with ARB who takes a strategic, global view of tax planning centered on efficiency, optimization, and long-term value creation. He specializes in **construction, real estate, and development**, providing **tax advisory**, structuring, and compliance services to contractors, developers, investors, and **closely held businesses** and their owners.

Nate works on complex engagements involving multi-entity structures, business acquisitions and sales, and specialized real estate transactions. He brings significant experience in transaction advisory and historic tax credit consulting, helping clients structure deals thoughtfully, maximize available incentives, and align tax strategy with broader business objectives. Clients value his ability to identify opportunities early, reduce risk, add measurable value throughout the transaction lifecycle, and create practical, efficient solutions to complex tax challenges.

Nate began his accounting career in 2015 and joined ARB in 2023. As a Senior Tax Manager, he supports the continued growth of the firm's construction and real estate practice, mentors peers in some of the firm's most technical tax and transactional matters, and is actively involved in the southern Maine business community, particularly within construction and real estate circles.

Based in Portland's West End, Nate enjoys staying active in the local community, exploring new restaurants, spending time outdoors, and traveling with family and friends.

### Specialties

- **Construction & Real Estate:** Advising contractors, developers, and investors on tax-efficient structuring, transaction planning, incentive utilization, and complex compliance matters across the lifecycle of a project or investment.
- **Closely Held Businesses:** Partnering with business owners to align tax strategy with operational and growth objectives, including entity structuring, succession considerations, and acquisition or exit planning.
- **Private Client Services:** Providing integrated tax planning and compliance for high-net-worth individuals and business owners, with a focus on optimizing wealth preservation, liquidity events, and multi-entity ownership structures.

### Professional Associations

- Home Builders and Remodelers Association of Maine, part of the National Association of Home Builders, Member

### Recognition and Awards

- *New England Real Estate Journal* Ones to Watch, Rising Star, 2024

### Publications

- "Reviving History: How Historic Tax Credits Breathe New Life into Old Buildings," *ARB Blog*, December 30, 2024.