



INDUSTRIES Not-For-Profit Real Estate

SERVICES

Consulting for Businesses Consulting for Individuals Tax Research State & Local Tax (SALT) Consulting Wealth Management Services Transaction Advisory Services

MEMBERSHIPS AND AFFILIATIONS

- Association of International Certified
 Professional Accountants
- North Dakota CPA Society
- State Bar of South Dakota
- State Bar Association of North Dakota

CERTIFICATIONS AND LICENSES

Certified Public Accountant

EDUCATION

- LL.M., Taxation, Fowler School of Law, Chapman University
- J.D., Louis D. Brandeis School of Law, University of Louisville
- B.A., Business Management and Leadership, Southern Virginia University

MICHAEL LOESEVITZ, CPA, JD, LLM

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SENIOR MANAGER - HEAD OF TAX QUALITY AND TECHNICAL MATTERS

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Michael Loesevitz is the Head of Tax Quality and Technical Matters in ORBA's Tax Department. In this role, he regularly researches and responds to team member inquiries on a wide array of complex technical tax matters, including partnership transactions, mergers & acquisitions, state & local tax compliance, real estate, and estate & gift. He also periodically provides firm-wide training on these topics and communicates tax news & developments to his team members in weekly meetings. Michael is also very skilled in representing clients before the IRS and state tax departments and regularly helps his team achieve favorable resolutions for clients with these agencies.

PROACTIVE

Persistent, results-oriented, and adept at mastering new concepts, Michael understands and communicates complex tax matters in a way that is professional and understandable for his team members, the IRS, and state tax authorities.

OUTSIDE OF THE OFFICE

Outside of the office, Michael enjoys spending time with his family, going to the gym, watching sports, and serving in church.

CIVIC ACTIVITIES

- Past President, Elder's Quorum, The Church of Jesus Christ of Latter-day Saints
- Past Director, Grand Forks Senior Center
- · Past Director, Valley Memorial Foundation

