



## MICHAEL LOESEVITZ, CPA, JD, LLM

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Michael Loesevitz is a Senior Manager and the Head of Tax Quality and Technical Matters in ORBA's Tax Department. He specializes in researching and handling complex federal and state & local tax issues involving individuals, businesses, not-for-profit entities, estates and trusts. He also has extensive experience in business contract analysis, conducting legal services and representing clients in federal and state tax audits.

### INDUSTRIES

Not-For-Profit  
Real Estate

### SERVICES

Consulting for Businesses  
Consulting for Individuals  
Litigation Support Services  
Tax Services  
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

### PROACTIVE

Persistent and results-oriented, Michael communicates complex tax and financial matters in a way that is professional and understandable in order to achieve the best results.

### OUTSIDE OF THE OFFICE

Outside of the office, Michael enjoys going to the gym, watching baseball and Unsolved Mysteries. He also likes to read scriptures for spiritual upliftment and spend time with his family. When he has the opportunity to travel, his favorite destination is Florida.

### 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

