



Nicholas Lagoditz CPA

Tax Manager

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Areas of Specialization

- Construction
- Manufacturing
- ESOP Advisory Services

Education and Designations

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

Nick Lagoditz, CPA, is a Tax Manager with ARB who provides tax services to **construction**, **manufacturing**, and **ESOP**-owned entities. Working closely with clients, he helps to improve their financial reporting and support their business goals.

Nick prepares and reviews tax returns for businesses and their owners, taking a holistic approach to tax advisory. Clients value the individually tailored attention and reap the benefits of someone who considers all aspects of their business and related companies.

Nick began his accounting career in 2015 and joined ARB in 2016. He enjoys training and developing staff at ARB and is committed to helping them grow into future leaders at the firm. Nick firmly believes that the collaborative environment is what makes ARB special.

Nick lives in Portland and enjoys finding good excuses to get together with friends, either to play a boardgame or try a new restaurant.

Firm Involvement

- ARB Fun Committee, Member

Publications

- “One Big Beautiful Bill Updates for Research Expenditures: IRS Issues Guidance on Implementing Section 174A,” *ARB Blog*, September 3, 2025.
- “One Big Beautiful Bill: Essential 2025 Tax Changes for Manufacturers,” *ARB Blog*, July 29, 2025.
- “What the One Big Beautiful Bill Means for the Construction Industry,” *ARB Blog*, July 22, 2025.
- “New R&D Expensing Rules Under the One Big Beautiful Bill: What Section 174A Means for 2025 and Beyond,” *ARB Blog*, July 15, 2025.
- “U.S. Senate Passes the “One Big Beautiful Bill” — What Changed and What’s Next,” *ARB Blog*, July 2, 2025.
- “What’s in the Senate Version of the One Big Beautiful Bill?,” *ARB Blog*, June 18, 2025.
- “Don’t Let Prevailing Wage Requirements Get You Down: A Proactive Approach to Energy Efficiency Incentives,” *ARB Blog*, April 23, 2024.
- “R&D Expenditures: Mandatory Capitalization & Amortization,” *ARB Blog*, June 18, 2025.