FEELING THE NEED TO LEAD

Nov. 2022 | Volume XXXIV | No. 06

The 2022 Annual Convention was held in Bismarck on September 18-20. During the Sunday evening Recognition Dinner, 18 new CPAs were welcomed to the profession. Terri Clark received the Lifetime Membership award and Dianna Kindseth accepted the Making a Difference award for 2022. Both award recipients devoted years of volunteer leadership to the Society. We are thankful for their dedication to the profession.

On Monday, the opening keynote was a professional issues update by Okorie Ramsey, AICPA Vice Chair. Next, Chris Kuehl gave an entertaining economic overview and Liz Uram ended the morning sessions with some leadership points. Following lunch, participants could choose from four CPE sessions or golf. Those who choose to play golf at Hawktree had a beautiful day for the tournament. After the evening dinner, entertainment included music by the Michael Cartwright Band and yard games.

IN THIS ISSUE

Tuesday morning opened with "Choices and Consequences," an ethics keynote by Jerome Mayne. Breakout sessions included various session in the areas of tax, accounting, technology and leadership. The conference ended with a moving keynote by Rob Quillen. On September 10, 2011, Rob had developed a quick and meaningful friendship with the pilot of Flight 93 that crashed into the field in Shanksville, PA. His keynote discussed Rob's need to fulfill the dream of his new friends son. He now encourages others to help other's dreams come true.

Thank you to everyone who attended the convention and all of those who helped plan The event. We hope to see you next year in Fargo on September 17-19 for the Convention.

MEET OUR PRESIDENT

ROBERT J. DOSCH, CPA

Current Position: Professor of Accounting and Chair of Traditional Undergraduate Programs at the University of Mary - Gary Tharaldson School of Business.

What is your background as a CPA? As we begin another year as members of the ND CPA Society and the accounting profession, I find a song by the Talking Heads repeating in my brain. The song's lyrics include: And you may ask yourself, "Well, how did I get here?"

I was born in Nebraska and since then have lived in CO, ND, MN, IA, FL and back to ND. My college experience followed a similar pattern. I attended three different schools as an undergraduate. I settled on Math Education as a major at Moorhead State University. Three months after graduating I went back to complete a major in Accounting at Moorhead State. As a student I interned with KPMG in Minneapolis – St. Paul. I'm so old KPMG had a Minneapolis and St. Paul office. I turned down a job offer from KPMG to join the Corporate Financial Audit Department at Honeywell's corporate headquarters in Minneapolis. My formal education ended with graduate school at the University of Iowa so that I could become a full-time faculty member. My teaching career has taken me from Florida State University to the University of North Dakota to the University of Mary in Bismarck.

What are the biggest challenges facing the accounting profession today?
As the new President and an educator, two things that are in the forefront for me are: (1) How do we build the pipeline of future CPAs and (2) What will the impacts of the CPA Evolution initiative be? I know multiple Society Presidents from other states are also educators. This should lead to great discussions at AICPA Council meetings.

What are some of the biggest opportunities for young CPAs today?
I believe young CPAs have a unique opportunity to shape the future of our profession. The work environment has changed significantly in recent years and young professionals have more leverage now than when I was beginning my career.

It's Sunday and you have a free afternoon. What are you doing? Hopefully I am reading a good nonfiction book and enjoying a great beverage.

Tell us about your family: Bismarck became my home in August of 2017. My wife Karen and I have three adult children, one son-in-law and one grandson.

What excites you most about being on the Society Board of Directors? I became a member of the ND CPA Society after moving to Grand Forks to teach at UND. Harold Wilde was the biggest influence on me getting involved and the accounting professionals of ND have pushed me to grow as a person. I have served on multiple committees for the Society and became a Board member in 2015. One of my favorite things about being involved with the Society is an increased ability to connect students to job opportunities and mentors so they can move forward in their accounting careers.

As issues arise, please let me, Sherre, or another Board member know how we can better serve you. I look forward to a year of new and deeper connections with all of you via the President's Tour in November, the Management Conference in June, the Annual Convention in September, and other opportunities in between.

LIFETIME MEMBERSHIP AWARD

TERRI CLARK

Terri is a well respected CPA who had a long career at UND – 28 years centered around UND Aerospace, retiring as the Chief Financial Officer. Throughout her career she was committed to our profession and dedicated to service through the ND CPA Society. She served on the Society Board of Directors as well as the Membership committee and the CPE committee, of which she chaired for numerous years. She was always a willing and active volunteer for the Convention committee when it was held in Grand Forks.

In addition, Terri has spent her lifetime being a dedicated member of the St. Michael's Church and School community, sharing her time, talents, and treasures in many ways.

MAKING A DIFFERENCE AWARD

DIANNA KINDSETH

Dianna has been a longtime volunteer for the Society. Going back to 1993 when she started a 26-year commitment of volunteering for the Ethics Committee.

In addition to her dedicated service on the Ethics Committee. Dianna was elected as President of the Society in 2019 and with that, served on the AICPA Council. Her terms on the board of directors covered the years 1998-2000 and 2009-2020. Dianna has volunteered and been involved on the following committees: by-laws, transition team, strategic planning, nominations, and the convention.

Dianna's contributions were thoughtful and always in the best interest of the society. During her tenure as President, she was always available to provide assistance and support during our transition to a new State Executive.

AICPA'S 2022 LEADERSHIP ACADEMY

Juan Martinez, CPA was one of only 36 CPAs honored by the American Institute of CPAs (AICPA) as a member of the Leadership Academy's 14th graduating class. Juan was selected based on his exceptional leadership skills and professional experience for the four-day Leadership Academy program, which was held October 23-27th.

Juan Martinez is a Senior Manager at Widmer Roel PC a Fargo, ND public accounting firm. His responsibilities include providing audit and advisory services to a wide range of clients while maintaining a focus in the construction and employee benefit plan industries.

Juan is a native of Grafton, ND and earned a bachelor's degree in Accountancy from The University of North Dakota. Juan has been in public accounting since 2016 and obtained his ND CPA License in October of 2018.

Additionally, Juan has had the opportunity to serve as a Board Member for the North Dakota CPA Society since 2020.

The AICPA Leadership Academy was designed to strengthen and expand the leadership skills of promising young professionals while they network with a peer group of talented and motivated CPAs.

The Leadership Academy features career-development workshops and sessions with some of the accounting profession's most prominent influencers. Participants were selected from public accounting firms of all sizes, business and industry, government, and consulting firms.

The 2022 Leadership Academy attendees were recommended by their employers, state CPA societies, and/or volunteer organizations. Candidates submitted resumes and a statement explaining how participating in the Leadership Academy would impact them personally and professionally.

For more information or to apply for the AICPA Leadership Academy visit www.ndcpas.org/yp. The CPA Society will sponsor the conference fee, plus travel expenses up to $500 for a ND candidate who is accepted.

THE HIGH VALUE OF HUMAN CAPITAL

Recently I attended the AICPA Fall meeting of Council in Chicago along with Brittany Dunn, Robert Dosch, Michelle Schumacher and Clarence Sitter. We will have a full recap of that meeting in the January newsletter.

Among the many good pieces of information was a slide on the new human capital equation: Human capital will be worth more than physical capital over the next five years. People are accounted for in the terms of expense right now, but the thinking needs to shift to asset-based thoughts. Talent and retaining knowledgeable people are critical to success for firms and companies.

Here is a list of Firms and Companies top issues that relate to talent

1. Attracting and retaining talent
2. Managing in a hybrid environment
3. Success skills and leading through change

I'm certain none of this is coming as a surprise to anyone. In visiting with companies who recruit on college campuses I'm hearing that recruiting is now at the sophomore level. With the mass of energy focused on getting new CPAs, it is obvious that once you have them you need to keep them. Personally, I've been reminded that it's not only what you say to employees but how you model those actions. For instance, if I am consistently sending emails over the weekend or late at night, the silent expectation is that I expect them to answer emails at that time as well. A panelist at one of the sessions gave a similar example, if you are on vacation but still spending chunks of time working – what do you expect from your employees? Another example showed that leaders of a firm said they wanted employees to stay within a 40-50 hour work week yet middle management was giving a different directive.

It is hard to think about these things as deadlines approach and the work continues to pile up. Plus, even the best employers will lose good people to circumstances beyond their control. However, taking the time to work on retention is probably a very good investment compared to losing a valued employee.

My favorite quote from the conference was "We trained them well enough to leave and treated them well enough to stay." Words to ponder.

Sherre Sattler
Executive Director

SCHOLARSHIP DEADLINE

Students and Exam Candidates apply now for the Board of Directors Scholarships! The deadline is December 31st. Ten $1,000 Scholarships will be awarded. Apply at ndcpas.org/scholarships

MEET OUR NEW DIRECTORS

Tabitha Talkington, CPA

Hometown: Moorhead, MN

Alma Mater / Degree: NDSU BS Psychology & Accounting

Current Job: Tax Manager, Brady Martz & Associates, Dickinson

Employment Background: I have been with Brady Martz, since 2011 when I interned in our Bismarck office, before transferring to our Dickinson office in 2012.

What was your first job? Babysitting my younger sisters and neighbor kids.

What inspired you to become a CPA? I was having my first personal tax return prepared, and as I watched my CPA work up my return. I thought to myself" I could do that" and that was the beginning of my CPA pursuit.

What I like about the Society: I like that the society brings together accountants, doesn't matter if you work in public, industry, or government. They society is for us all.

What would surprise people about me: My Husband and I met on a blind date.

Tell us about your family: My husband Travis and I have four children Alexander (10), Victoria (8), Christian (6) , Madison (3) and a Japanese Chin named Emperor Bonsai

What do you like to do in your free time?
As you can imagine I don't have a lot of free time on my hands these days. When I'm not in the office I can be found at the football field, hockey rink, basketball court, dance studio or judo mat, but I do love to take nature photos especially of the bison in Theodore Roosevelt National Park.

Amanda Gessner, CPA

Hometown: Bemidji

Alma Mater / Degree: University of Minnesota-Crookston

Current Job : Assurance Manager, Schmitz-Holmstrom, McClusky, ND

Employment Background:8.5 years public accounting, 1.5 years private accounting

Current Professional/ Community Activities: ND NextGen & YP Committees member. AICPA Young Member Leadership Committee & Insurance Committee member. I also serve on a city subcommittee for Job Development in McClusky.

What was your first job? Hostess at Valentinos in Fargo. I discovered an employee who was embezzling and at 14 was terrified I'd be arrested for being the one to notify the owners.

What inspired you to become a CPA? The firm I interned and worked for encouraged it. It felt like the natural progression in my career.

What I like about the Society: The ability to connect with fellow CPAs in our state and take part in furthering our profession and advocating for our best interests. I love getting together in committees to determine our focus and achieve our goals and I appreciate how hard the staff work to put together a great Convention each year – not every state has that.

What would surprise people about me: I own a bar! After over 20 years of working in the industry while going through school and my career, my husband and I decided to open a bar and grill in his hometown. He handles the day-to-day operations while I manage the servers.

Tell us about your family: My husband and I have six fur kids (2 dogs, 2 cats, and 2 ferrets). I have two sisters and two adorable nephews that I don't get to see often enough.

What do you like to do in your free time? I love to read. I also enjoy kayaking, playing music, puzzles, and video games.

MEET THE STAFF

Ryan Olson

Current Job: Membership and Pipeline Manager, North Dakota CPA Society, Grand Forks

Alma Mater/Degree: University of North Dakota – Bachelor's in Banking and Financial Economics

What is your favorite thing about your job? My coworkers and getting the opportunity to work with up-and-coming CPAs.

What was your first job? I worked at a gas station in my hometown of Thief River Falls.

Tell us about your family: I have a fiancée named Kayla and two kids, Olivia, 9, and Hunter, 6, who are the greatest blessings- they are very sweet and outgoing.

Tell us about a mentor or a book or a quote that influenced you: Pat McAfee, His positive approach to life and how he values that just saying one thing nice to someone today can affect their entire day.

What do you like to do in your free time: Anything with my family is always fun, love watching all sports, golfing, biking, grilling and softball.

Favorite Vacation: I haven't traveled much in my life, but we do stay at Turtle River State Park whenever we get the chance.

Favorite Food: Steak and Spaghetti

Something most people don't know about me: I once ate 30 chicken nuggets. Seriously, I really enjoy cooking different meals.

BOARD OF DIRECTORS MINUTES

September 18, 2022

Introductions and welcome to the new Board Candidates

Convention Update: KaSaundra reported that we have approximately 150 registered for the in-person convention (this includes dinner only) and 57 online. She felt they should break even financially. Amanda noted that they had some problems getting volunteers.

Committee Assignments for each board member were discussed and finalized

Director's Report Sherre reviewed current membership renewal stats. She discussed the red tape reduction working group the governor has put together.

State Board of Accountancy Update An overview of recent meetings was given. Sherre noted there was an article in the September newsletter that covered the potential law and rule changes being discussed. The Society office did receive numerous phone calls from people who were trying to file their CPE on the new system.

Internal Control Review Jeremy gave an overview of the process. Both Jeremy and Robert felt the procedures in place did a nice job of looking for issues. Discussion was held on what should be done for a review of the revenue. Jeremy and the new President-Elect will look into this further for next year.

Other Business Michelle thanked Tammy Gerszewski and Dave Glennon for their service on the Board.
Next meeting Date – December 13-14

WELCOME OUR NEW MEMBERS

Rebecca Burlingame, Horace
Marina Galstad, Grand Forks
Jospeph Golik, Bismarck
Alex Hanson, Bismarck
Conrad Kranz, Centennial
John Marshall, Fargo
Laura Muggli, Carson
Maizie Richard, Bismarck

TECH CONFERENCE SCHEDULE

MONDAY, DECEMBER 12

7:30 - 8:00 am	Registration/Breakfast/Exhibits	
8:00 - 9:40 am	General Session: Tech Update 2022 |Randy Johnston	
10:00 - 11:40 am	B1. Options to Automate Your Tax Prep Workflow	B2. Emerging Topics in Blockchain & Cryptocurrency
11:40 - 12:40 pm	Lunch	
12:40 - 2:20 pm	C1. CPA Firm Technology for the Future	C2. Tales of True Tech Crimes Ripped from the Head-lines
2:40 - 4:20 pm	General Session: Windows 11 - What End Users Need to Know | Brian Tankersley	

TUESDAY, DECEMBER 13

7:30 - 8:00 am	Registration/Breakfast/Exhibits	
8:00 - 9:40 am	General Session: Security Risks an Solutions Roundtables | All	
10:00 - 11:40 am	F1. Safeguarding Taxpayer Data - A Guide for Your Required Security Plan	F2. The Best Small Business Accounting Tools
11:40 - 12:40 pm	Lunch	
12:40 - 1:30 pm	G1. Accounting Automation Imple-menting Data Loss	G2. Prevention for Better Security and Privacy
1:40 - 2:30 pm	H1. Choosing Your Mid-Marketing Ac-counting Solution	H2. Supercharging Your Spreadsheet Collaboration
2:50 - 4:30 pm	General Session: The K2 Team’s Top Tech Productivity Tips and Tricks | Brian Tankersley	

HOTEL INFORMATION:

Holiday Inn
3803 13th Ave S, Fargo, ND 58103
**Hotel block available until Monday, November 14*

CPE: 16 credits

CANCELLATION & REFUNDS:

Full refund if cancellation is received by November 29th. No refunds after December 9. $50 admin if canceling less than 10 working days prior to event.

FEES:

Add $50 if registering after Monday, November 28.

$425 Society Member
$475 Nonmember
$325 One Day Society Member
$375 One Day Nonmember

There is not a virtual option for this event.

UPCOMING CPE OPPORTUNITIES

NOVEMBER 17
Taxation of Oil & Gas Development Operations

Minot - Sleep Inn and Suites
8:00 AM - 4:30 PM | 8 CPE hours
$599 Member | $649 Nonmember - Both Days
$325 One Day Member | $375 One Day Nonmember

Topics Discussed:
- Acquisition of interests in oil and gas properties
- Percentage depletion calculations, limitations, and the use of depletion carryovers
- Transfers of oil & gas properties
- Sharing arrangements, carried interests and other “pool of capital” transactions
- AMT computations, and § 59(e) elections
- Recapture of natural resources recapture expenses under § 1254
- Like kind exchanges of oil and gas properties

Instructor: Isaac Lodico

NOVEMBER 18
Partnership Taxation Issues in Oil & Gas Development & Operations

Minot - Sleep Inn and Suites
8:00 AM - 4:30 PM | 8 CPE hours
$599 Member | $649 Nonmember - Both Days
$325 One Day Member | $375 One Day Nonmember

Topics Discussed:
- Election out of subchapter K and reasons to use a tax partnership for oil and gas development
- Contributions of property and services to oil and gas drilling partnerships
- Maintenance of partnership capital accounts
- Adjustments to basis in partnership assets and partners’ partnership interests
- Depletion calculations using simulated and actual depletion
- Comparisons of tax partnerships to cost-sharing arrangements
- Dispositions of partnership interests and partnership assets
- Section 59(e) elections in the context of oil and gas partnerships

Instructor: Isaac Lodico

FREE CPE OPPORTUNITY

Emotional Intelligence

Tuesday, November 8 | Webinar
9:30 - 10:30 AM | 1 CPE hours
Free for Members | $79 Nonmembers
Instructor: Roger Wolkoff

Emotions get us every time. We all feel emotion. It’s what we do after we experience them that defines us. Emotional intelligence is critical in moving you, your teams, and your life forward. It’s all about your awareness and relationships with people. In this course, you will learn what emotional intelligence is and why it is one of the essential factors in determining your success in your career and your life.

ND TAX PRACITIONERS INSTITUTE

Tuesday, November 15 - Wednesday November 16 | Live Webinar
8:00 AM - 4:45 PM | 17 CPE hours
$350 Two Day | $225 One Day
Early bird registration deadline is November 1, add $50 after that date.

Tuesday, November 15
5:00 - 7:00 PM | 2 CPE Ethics hours
$100 Ethics Webinar
Early bird registration deadline is November 1, add $50 after that date.
Each participant will receive the Federal Tax Workbook which is published by the University of Illinois.

To Register for the Institute:
Go to https://und.edu/conferences/nd-tax-institute/ or call 701-777-4894.

UPCOMING WEBINARS

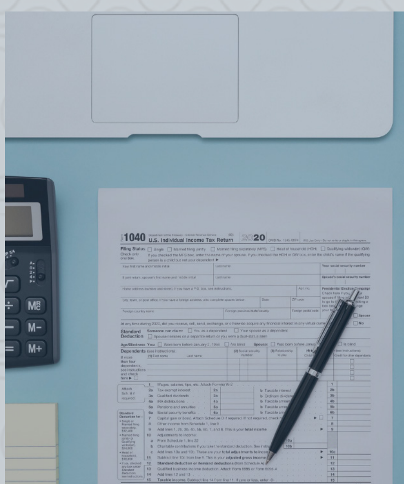
NOVEMBER WEBINARS

7	Internal Control- Testing for Operating Effectiveness
9	Critical Thinking for Financial Professionals
11	Reviewing Individual Tax Returns
15	Networking that Works for Long-Term Success
16	Surgent's Top Individual Tax Planning Strategies
17	2022 Year-End Planning: Responding to Midterm Elections and the Inflation Reduction Act
22	MNCPA Schedules K-2 & K-3: Preparing Form 1116 & Other Key Forms
22	Recruiting During "The Great Resignation"
28	K2's Advanced Excel
29	MNCPA Tax Advisers Update: Business and Entity Taxation Developments
30	MNCPA Tax Advisers Update: Individual and Other Developments

DECEMBER WEBINARS

1	Tax Planning for Small Businesses
5	Payroll Essentials: Payroll Returns Done Right
7	K2's Excel Tips, tricks, and Techniques for Accountants
8	Surgent's Guide to payroll Taxes and 1099 Issues
9	Cash Management - Strategies and Execution
14	CFO Series: Numbers Rule the World
15	Real World Business Ethics Scenarios
19	The IRS Collection Process
20	Planning in an Uncertain World
21	Surgent's Financial Reporting Update for Tax Practitioners
27	IRS Tax Liens and Levies
28	Shorten Month-End: Closing Best Practices
30	Cases in Corporate Ethics: Discuss Real Life Conflicts

Webinars are added frequently, check the website for additions.



DON FARMER'S TAX UPDATES

November 3 | 8:00 - 4:00 | 8 CPE
Individual Income Tax Workshop

November 18 | 8:00 - 4:00 | 8 CPE
2022 Federal Tax Update

December 12 | 8:00 - 4:00 | 8 CPE
2022 Corporate/Business Income Tax

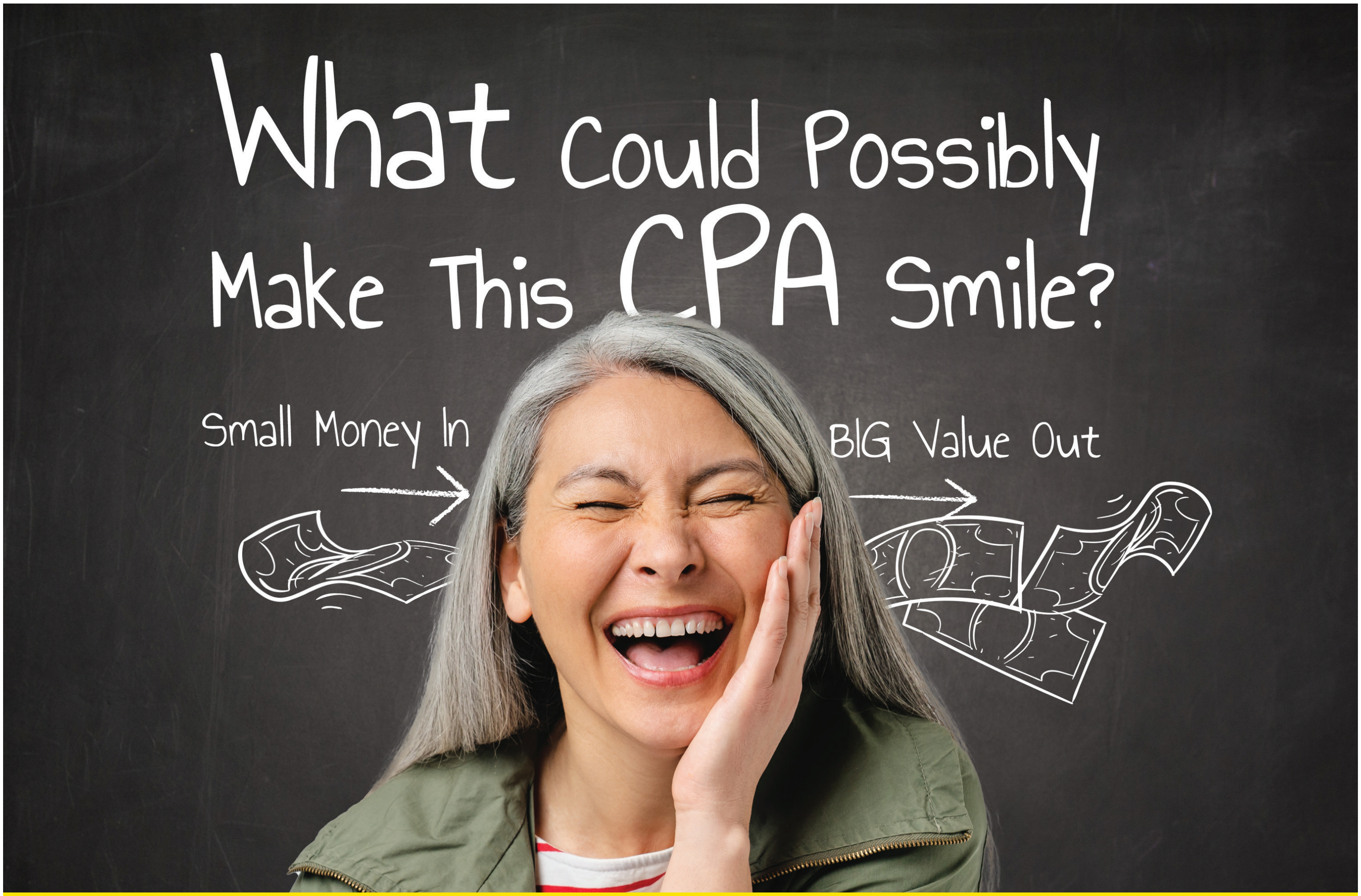
ACPEN Micro-Credential Programs

Participants will view each of the required programs (all sessions have multiple date/time options), and complete a short exam to demonstrate mastery of the topic. Our Micro-Credential programs are verified by Credly. Upon completion of the required elements, participants will receive a Digital Badge. After claiming your badge, you'll be able to display it on your online profiles, your email Signature, your resume, job applications, and social media sites.

KPI Micro-Credential Program | 10 CPE

Employee Relations Micro-Credential Program | 7 CPE

Fraud Micro-Credential Program | 17.7 CPE



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STUDIOS absolüte

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MEET OUR MEMBERS

JERAD SUESS

Current Job : Principal at Lee Suess LLC in Williston, ND.

Hometown: Williston, ND

Alma Mater/Degree: University of North Dakota, Bachelor of Accountancy

Current Professional and Community Activities:
Vice Chair of the First Lutheran Trust Fund
Treasurer of Western Region Economic Development
Board Member on MedQuest Home Medical

Who inspired you to become a CPA? My parents. My Dad is now a retired CPA and I've always wanted to be like him. My mom knew what it took to get here and encouraged me along the way!

What is your favorite thing about your job? Easy….my coworkers. I have the best!

What was your first job? Besides mowing lawns, it was the Schwan guy! Ok. Not the guy driving the trucks…the guy loading the trucks at 2:00 a.m.!

Tell us about your family: My wife, Alyssa, and I have three children. Eli (6), Scotlynn (4) and Jack (4 months). While I tell everyone I don't have a favorite child, my daughter is by far my biggest cheerleader in life. I hope everyone has a Scottie or is a Scottie in someone else's life!

Tell us about a book that influenced you: The most recent book I read was "Leaders Eat Last" by Simon Sinek at the recommendation of a coworker. Pretty self-explanatory title, but it encourages you look at situations with a different light.

What do you like to do in your free time: Golf when there isn't snow on the ground and in the winter you will find me coaching my son's hockey or refereeing high school hockey games.

Dream Vacation: The Masters. Augusta, Georgia.

Favorite Food: Mexican

Something most people don't know about me: I depreciate land. Well, not really, but I am a third generation CPA!

JULIA STENBERG

Current Job: Senior Audit Associate / Widmer Roel / Fargo, ND

Hometown: Greenbush, MN

Alma Mater/Degree: Minnesota State University - Moorhead / BS-Accounting, MS-Accounting and Finance

Current Professional and Community Activities
-NDCPA Society Young Professionals Committee
-FMCPA Society Treasurer
-FMWF Chamber Young Professionals Network (and within that the Corporate Cup Committee)
-United Way Employee Campaign Coordinator

What inspired you to become a CPA? I had originally gone to school as a management and marketing major, but hearing from guest speakers throughout my first year experience course quickly changed my mind. We had the opportunity to hear from several different business professionals, who all had different career paths but seemed to have one thing in common - an accounting degree. Accountants really can do it all! I switched my major that first semester and my professors strongly encouraged me to pursue my CPA designation.

What is your favorite thing about your job? I love the opportunity to meet and work with clients from a variety of industries.

Tell us about a quote that influenced you: My high school English teacher/volleyball coach used to always say: "baptized by fire, which I find very fitting for the ever changing public accounting industry!

What do you like to do in your free time: I'm an avid reader and enjoy traveling - I've had much more time for both since passing the exam this past year!

Dream Vacation: I would love to spend time traveling around Europe and plan on making it over there soon.

Favorite Food: Spaghetti - I could eat it for every meal of the day.

VOLUNTEERS NEEDED

Build relationships with colleagues, return something to the profession, and maybe even have some fun! Whether you're in public accounting, industry, government, education or a more specialized niche. There's a spot for you to share and help. We need volunteers in the following areas. Can you help? Email us at membership@ndcpas.org

COMMITTEES

Convention
Help facilitate a fun, well organized CPA Convention
Time - Various local meetings

Membership
Recruit, engage and retain NDCPAS members. Promotes and chooses award winners and new member services
Time - 1/2 day meeting, 4-5 (1 hour) conference calls

Business & Industry
Plans the Management Conference, Stimulates interest among CPAs in industry to maintain their professional status and participate in the Society
Time - 1/2 day meeting

Professional Ethics
Responds to ethical violations handled by the AICPA
Time - Occasionally As Needed

NextGen Recruiting
Educate and Engage potential future CPAs. Includes presentations to high school and University students.
Time - 1/2 days, conference calls

Taxation
Liaison with tax entities; educate members
Time - One or two 2-hour meetings

Young Professionals
Provide young CPAs with networking and leadership development.
Time - 1/2 day meeting; conference calls

Small Firms Network
Provide a network for small firm practitioners to connect with other members and share resources.
Time - Quarterly zoom meetings, planning meetings

Other Opportunities to Volunteer
[ ] Write a newsletter article
[ ] "Host" for a new CPA
[ ] Legislative Contact
[ ] CPE Advisory Group

UPDATES FROM THE STATE TAX COMMISSIONER

Get Ready for Sales Tax Filing Change Coming in 2023

The North Dakota Office of State Tax Commissioner is dedicated to embracing digital transformation by using available electronic resources. In 2023, our office is taking another step in this direction that will affect filers of sales and use, lodging and restaurant, and prepaid wireless 911 fee tax returns.

Starting January 1, 2023, paper returns will no longer be mailed to the above listed filers. For tax periods beginning on or after January 1, 2023, all sales tax filers—whether monthly, quarterly, or annual—can file and pay their sales taxes using our online portal, North Dakota Taxpayer Access Point (ND TAP).

Here at the Office of State Tax Commissioner, maintaining the security and confidentiality of taxpayer information has been, and continues to be, a top priority. In the ever-changing digital environment we live and work in, with its heightened security concerns and opportunity for fraud, we believe the expanded use and upgrade of digital services using the latest security measures provides the best service to taxpayers. Increased accuracy and efficient use of resources helps us provide better service and reduces expense to taxpayers.

Sales tax filers who currently file paper returns do not have to wait until 2023 to make the move to electronic filing and payment. They can access ND TAP to electronically file and pay right now.

My office is here to answer any questions you or your clients may have and, if needed, walk you through the process of accessing and using ND TAP. I think you will be surprised by its ease of use and how it shortens the filing and payment process for you.

Brian Kroshus
Tax Commissioner

EXAM PASSERS 7/1/2022 - 9/30/2022

Congratulations to these individuals who passed the CPA Exam!

Shikha Aggarwal
Ethan Ishaug
Shruti Mohta
Ramya Ramakrishnan
Tusharbhai Sheth
Grace Holzhey
Dipesh Sheth
Pallavi Sharma
Mukund Chandorkar
Audrey Wentz
Bryan Pallen
Islam Ouari
Amala Shajan
Sean Larson
Debapriya Kundu Dey
Michael McAtee
Rebecca Burlingame
Rachel Allmaras
Manya KagathiMuralikrishna
Arvin Dsouza

ETHICS CORNER

THE CASE OF THE MANDAN MANDATE

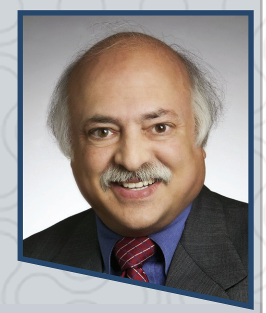
Cisco Kidd (who was a friend of mine) is the controller at the Obscurity Bank & Trust of Mandan, an FDIC insured institution. He passed the CPA exam in 2018 but has never practiced as a CPA in public accounting and, heretofore, has not “held out” as a CPA.

Recently, his boss, told Cisco to sign the FRY reports that will be submitted to the Fed. Cisco signed them as “Cisco Kidd, CPA”.

Q. Is this unethical?

A. Yes. Cisco never obtained a valid certificate under ND 43-02.2-12 Unlawful Acts Item 2, so he cannot use the abbreviation “CPA”.

Charles Selcer, CPA



Charles Selcer, CPA, has over 30 years of audit and business consulting experience. His areas of specialization include audits of distribution companies, SEC registrants, not-for-profit organizations and charities, including organizations subject to Circular A-133.

CLASSIFIEDS

Dakota Tax & Accounting Inc has an opening for a full-time accountant with duties primarily in tax and bookkeeping. We are located in Minot and the position requires no travel. Dakota Tax & Accounting Inc offers a great work environment, competitive salary, benefits, training and mentoring.
Applicants should email their resume to randy@dakotatax.com

North Dakota Practices for Sale (with gross revenues): Reduced-Southeastern ND CPA $905K; Southwestern ND $416K; Southeast ND $335K. North Dakota CPA Practice $740k; For more information call 800-397-0249 or view listing details and register for free email updates at www.APS.net.

THINKING OF SELLING YOUR PRACTICE? Accounting Practice Sales is the leading marketer of tax and accounting practices in North America. We have a large pool of buyers, looking for practices to purchase. We also have the experience to help you find the right fit for your firm, negotiate the best price and terms and get the deal done. We welcome the opportunity to talk to you about our risk-free and confidential services. For more information, call Trent Holmes at 800-397-0249 or email Trent@apsholmesgroup.com.

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