The past several years have been a whirlwind of activity, behind the scenes, for Minnesota Association of Public Accountants thanks to the solid group of volunteers, committees and Board Members. I am happy to be able to say that MAPA is doing good.

Highlights from the annual meeting include: The bylaws are updated and are in tune with the organization. More students are hearing about us and applying for MAPA scholarships. The website has been updated. Printing costs are significantly lower due to the change in delivery and frequency of the MAPAN. The hotel we use for seminars has been easy to work with and has been cost effective. The strategic plan is back to focusing on membership – obtain and retain and member benefits rather than focusing on the administrative processes. The website is updated making things easier to find and easier to navigate. The peer review continues to be a member benefit even after the drop in firms since the option of only performing preparation services was offered. We continue a strong partnership the National Society of Accountants (NSA). We will be able to offer a farm seminar coming up. Plans are in the way on how to best celebrate MAPA’s 80th Anniversary.

We are in a strong financial position having turned several years of net losses into a net gain by reducing expenses and increasing revenue streams.

We have a multi-talented, strong executive director, Erin Nebben having grown up in MAPA and understanding the Organization inside and out. By bringing her in as the Executive Director a couple of years ago we are able to streamline processes, maintain an accurate database of member information, and reduce redundancies. Erin has spent a considerable time researching cost effectiveness in our contracts and our seminars and has been doing a wonderful job.

The Board is strong. It continues to amaze me the amounts of time and energy the Board has dedicated to holding positions and we happily added a couple of new members. We have pared the Board down into critical roles and are continually honing our responsibilities.

We have a strong group of volunteers with many years of expertise who continue to be the dedicated backbone of the organization. With that being said, we are always looking for a few more to help out either with a small role or a larger position and are working on ways to make contributing back to the profession easier.

And best of all, we are in a strong position to help small business because we understand them. We understand them because we are them and they are us. The networking alone is a great asset for members of the organization. With this past tax year, it was great to be able to reach out to other members of the organization and ask questions on everything from software issues, Minnesota adjustments for non-conformity, future tax planning, and implementing the new nonprofit reporting standards.

It is great being a part of a strong organization!

~ Jennifer Schutz, CPA
MAPA President
Executive Director’s Report • Erin Nebben, EA

Welcome to summer! I can’t believe that it is almost the 4th of July. Time needs to slow down. MAPA has had a busy month of June with our two-day Gear Up Accounting Seminar, and our Annual Meeting and Installation Dinner. It is my pleasure to announce our newly elected officers:

- President Jennifer Schutz
- Vice President Eric Goddard
- Treasurer Sandy Flom
- Secretary Alycia Gilb
- Central Region Director Diane St. Sauver

Thank you to all the MAPA Board Members, Committee Chairs and volunteers for all you do for MAPA. A topic of discussion at our board meetings are volunteers. What does it mean to volunteer for an organization? What does it mean to give back to your profession? I looked up the dictionary definition of volunteering and the importance of volunteerism. “Volunteering: The broad definition of volunteering is offering to do work for no compensation, but people tend to volunteer for organizations that have some personal meaning to them that gives them fulfillment. However, volunteerism is crucial to the success of many different organizations and charities.” MAPA has been making many changes lately, and it’s thanks to the volunteers of the Organization that we have been able to keep going and stay relevant to the profession. Now is the time to let MAPA know if you would like to volunteer and give back to your profession. We have created a Volunteer Coordinator position as the point of contact if you are interested in being a part of a committee, board, or just would like to start small and help out with a project. Our Volunteer Coordinator is David Engelking. His contact information can be found on the back cover of the MAPAN.

There are many changes coming forth from the State of Minnesota, and as they sort it out and get the information needed to both preparers and tax payers as soon as possible. MAPA will get information out to you as we receive it as well. You can stay abreast of the changes by going to the Minnesota Revenue website and sign up for the tax law change email updates. Also, if you haven't done so already, register for our four hour Minnesota Tax Update that will be held on November 21st at the Crowne Plaza Minneapolis West.

MAPA will be busy the month of July and August with many seminars. July will bring us Social Security and 1041’s for Trusts and Estates. And, August will bring us Individual Tax Planning, and Preparations, Compilations, & Review. For more information on the seminar schedule, please visit our website at: www.mapa-mn.com

As always, remember this is your Organization. If you have any comments or suggestions, please let me know. Thank you!
Registration is now open for the NSA annual meeting in Charlotte, NC. The agenda is all set and you can check it out on the NSA website. This year you can earn up to 18 hours of credits towards your annual requirements. The sessions feature timely topics presented by experienced instructors, such as:

- Business Succession Planning: Case Studies - Instructor: Steven G. Seigel 2019 GAAP, GAAS, & SSARS Update - Instructor: Pat Patterson
- Lightning Fast Depreciation: The New World of Depreciation Under Tax Reform - Instructor: Greg White
- Cyber Risk Management Frameworks and Implementation - Instructor: Lynn Fountain
- And Developing a Coaching Culture - Instructor: Melissa Galasso

You can register at http://web.nsacct.org/conference-registration.

NSA is also presenting the Live Enrolled Agent Exam Review Course prior to the Annual Meeting, from August 19-21. On Thursday, August 22 ACAT Exams will be offered. The ACAT exams being offered are the Accredited Business Advisor/Accountant (ABA), Accredited Retirement Advisor (ARA), Accredited Tax Advisor (ATA), & Accredited Tax Preparer (ATP).

ACAT CREDENTIAL HOLDERS WAIVED INTO IRS VOLUNTARY PROGRAM

Accredited Tax Preparer (ATP) and Accredited Business Accountant/Advisor (ABA) credential holders are exempt from the Annual Federal Tax Refresher course and exam and automatically qualify for the IRS Annual Filing Season Program Record of Completion. Anyone interested in getting a credential this is a good option to look into.

There are a number of IRS Nationwide Tax Forum's in July, August and September. The locations are National Harbor, MD, Chicago, IL, New Orleans, LA, Orlando, FL and San Diego, CA. The IRS Nationwide Tax Forums offer three full days of seminars with the latest word from IRS leadership and experts in the field of tax law, compliance and ethics. Attendees can select from multiple live seminars.

- Earn up to 18 continuing professional education credits.
- Explore the expo hall for the latest tax professional products and services. Visit the Case Resolution Room.

Visit the NSA website for more details and information for registration if interested.

We are finally having some nice weather so I hope all of you are getting the chance to get out and enjoy it. We have been able to get out to the cabin and do some fishing. The fishing has been slow so far but hopefully they will start biting soon. Have a wonderful summer.
MAPA lost an amazing member, mentor, author, and friend on May 28, 2019. Jerry’s articles were one of my favorite to read in the MAPAN for many years. It’s very clear that he enjoyed contributing to the newsletter and he will truly be missed by MAPA. I took some time to read through many of his articles while working on this issue. I loved his quotes that he ended with and the first paragraph was always something interesting about Jerry and his family. It was barely two weeks before our friend Jerry passed away that the MAPA Board had voted to give Jerry an Honorary Membership. I was able to tell Jerry’s daughter about the honor, which she was able to share the news with her dad who had been just placed on hospice. Thank you Jerry, for all your support and hard work not only for MAPA, but for the profession. You were one of a kind. ~ Erin Nebben, Executive Director

Dear Erin,

My daughter Julie (Deiley) Wierzbinski gave me a copy of your email about the MAPA board voting to giving Jerry an Honorary Membership. I want to first thank the board for bestowing this honor to Jerry. He felt very honored. He looked forward to writing those articles. Jerry no more than finished one article and would keep an eye out for anything that he thought would be of interest for the next article. So, by the time he had to write his next article, he would pull out his folder with enough “good stuff” as he would say.

Jerry was in the Navy from 1951-195 he spent 2 years on the ship USS Stephen Potter DD-538. He joined the USS Stephen Potter Association in 2004 and became the editor of the Potter Watch newsletter. He had a close relationship with so many men who served on the Potter. Jerry reached out to all members asking them to tell him their experiences while they were in service for his newsletter. Believe me there were many amazing stories that were told. The men who attended the Navy reunions were from WWII, Korea, Vietnam Era. Jerry’s last USS Potter Welch newsletter was in 2018.

Jerry and I have been married for 58 years, have 4 married children and 11 grandchildren.

Again, I want to thank the MAPA Board for this honor, we are so very proud of his dedication to his profession.

Sincerely,
Joann Deiley

Quotable Quotes - November 2008 MAPAN

I was busy when my wife Joann asked me, “What is so special about October 15?” I responded, “The MAPAN article and extensions are due on that date.” Joann replied with a smile, “What about our 48th anniversary?” She still loves me and I her.
Deiley, Jerome Virgil Age 86 of New Hope died May 28, 2019. Beloved husband, father and grandfather. He is survived by his loving wife of 58 years, Joann and their four children, Bill (Kandy), Don (Molly), Julie Wierzbinski (Don) and Karen Gannon (Sean); eleven grandchildren, Natalie Deiley, Joe (Mikayla), Tom and Jenny Deiley, Matt, Erica and Carter Wierzbinski, Megan, Rachael, Johnny and Amber Gannon. Preceded in death by his parents, William Arthur & Rosalie Anastasia. Born in Minneapolis, Jerry left high school before graduating to serve in the Navy (1951 - 1955) during the Korean War. After graduating from business school, Jerry started his accounting business and proudly served his clients in the New Hope/Crystal area for 60 years, until he retired on April 15. Family, friends and clients were very important to Jerry. He also loved vacationing throughout the country, spending time at the family cabin and for many years he was an avid runner and then hiker. Jerry was the Treasurer of the New Hope Crime Prevention Fund for 25 years and Technical Editor and contributing author of the Minnesota Association of Public Accountants (MAPA) newsletter for 18 years. The MAPA Board of Directors recently bestowed Jerry with an Honorary Membership, a special honor only awarded five times in the organizations 80 year history. He was a pillar in the community and greatly loved and respected by countless people. Jerry valued his Christian faith and was a parishioner of St. Raphael for 60 years. A visitation will be from 4-7pm at Washburn McReavy on Friday May 31st in Crystal. Mass of Christian burial, 11am at St. Raphael's Catholic Church in Crystal, Saturday June 1st. Visitation at the church one hour prior to the funeral. Memorials to Interfaith Outreach & Community Partners, 1605 County Road 101 N., Plymouth 55447. Special thanks to the staff of North Memorial Hospice for the wonderful care they provided.

Washburn-McReavy.com Glen Haven Chapel 763-533-8643 5125 W. Broadway, Crystal ~ Published on May 31, 2019 ~ Star Tribune

I have known Jerry ever since I was a little boy. He was my dad’s accountant. I would often accompany my dad when he went to Jerry’s office. The summer that I graduated from high school I decided that the accounting profession may be a good fit for me. One afternoon I visited with Jerry to get some insight into that. That meeting pretty much convinced me to pursue this line of work. In 1992 I rented office space from Jerry after having struck out on my own three years earlier. Jerry also gave me work to do as I did nor have a very large client base at that time. He became a very good friend and mentor. If not for him, I would not have the business that I do today. I gained much experience from him, especially in auditing which is now a very large part of my practice. Jerry was a very good and kind man. In my opinion, he was the epitome of what it is to be a good Christian. I knew that not by his words, but by his actions. And by the way, it was Jerry who introduced me to MAPA. ~ James Fraser, CPA, MAPA Member

Jerry Deiley’s articles were the best part of the MAPAN newsletter for many, many years. I always looked forward to these. Wrapping accounting and tax information in real stories helped me understand and remember important issues better. I would like to know exactly how many years he produced this valuable article for our profession. I could be wrong but, I believe it was over 35 years! AMAZING! He certainly deserves special recognition for his wonderful service to our profession. THANK YOU JERRY! ~ Thomas Bonhiver, CPA, MAPA Member
What’s New At Revenue

Thank you for a successful tax season
As partners, we rely on MAPA and its members to help your clients voluntarily comply with state tax laws. With the 2019 filing season behind us, we want to thank you for all the work you do to help taxpayers file their tax returns accurately and on time.
To date, we have processed about 2.8 million returns and issued about 1.9 million refunds. We understand that this year’s filing season presented some unique challenges for some taxpayers, especially those with business income. While Minnesota tax laws did not change, there were big changes at the federal level in 2017.
We appreciate that many of you contacted us for clarification on some topics to help ensure accuracy on your client’s return.

New Website
We launched a new website on June 4. We collected feedback from our customers and staff to make the site more user-friendly and tailored to our customers’ needs.
We redesigned our website around the information and tools you need to file and pay Minnesota taxes. We updated the design, navigation, and accessibility to be more responsive to your needs. Take a quick video tour of our new website.
The new site uses the same URL (www.revenue.state.mn.us) for the homepage, but you will need to review any bookmarks you have from our old site as those links will no longer work.

Legislative session
We are reviewing 2019 tax law changes and how they affect our customers. You do not need to take any action at this time and should not file any amended returns relating to retroactive provisions in this year’s law changes.
We will provide further guidance and resources as they become available on our website and through our Tax Law Change email updates.
As always, we will work to implement any changes efficiently and with the least disruption possible for Minnesota filers and tax professionals.

New local sales, use, and excise taxes
County sales, use, and excise taxes
The following local sales, use, and vehicle excise taxes take effect this year. The Minnesota Department of Revenue will administer these taxes.

Dodge County has a new 0.5% transit sales and use tax. These taxes apply to sales on or after January 1, 2019. Revenues will fund local transit improvement projects.

Goodhue County has a new 0.5% transit sales and use tax, and a $20 vehicle excise tax. These taxes apply to sales on or after January 1, 2019. Revenues will fund local transit improvement projects.

Sherburne County has a new 0.5% transit sales and use tax. These taxes apply to sales on or after January 1, 2019. Revenues will fund local transit improvement projects.

Redwood County has a new 0.5% transit sales and use tax. These taxes apply to sales on or after April 1, 2019. Revenues will fund local transit improvement projects.

Waseca County has a new 0.5% transit sales and use tax. These taxes apply to sales on or after April 1, 2019. Revenues will fund local transit improvement projects.

Isanti County will have a new 0.5% transit sales and use tax. These taxes apply to sales on or after July 1, 2019. Revenues will fund local transportation improvement projects.

Remember you can look up sales tax rates using our Sales Tax Rate Map. The map displays the entire state with general sales tax rates. To find a specific tax rate, you can enter an address into the Search box or simply click on the desired location on the map. The interactive map allows you to explore different Minnesota locations and find local tax rates for areas around the state.
The Sales Tax Rate Map recently won a ClearMark Award from the Center for Plain Language and a State Government Innovation Award from the Humphrey School of Public Affairs at the University of Minnesota.
Financial Statements of Not-for-Profit Entities – Did you follow the new standards?

Financial Statements for Not-for-Profit Entities have not changed much since the FASB issued Statement of Financial Accounting Standards (SFAS) 116 and 117, in June 1993. ASU No. 2016-14 applies to financial statements with year-ends on or after December 31, 2018 prepared in accordance with GAAP. Many of these changes will also need to be implemented if you report on the cash or modified cash basis. This reporting model was created to provide enhanced transparency, clarity, and consistency. This new standard involves changes in the areas of classification of net assets, investment return, expenses, liquidity, and the statement of cash flows.

Net Asset Classification

In the past a nonprofit reported its net assets in one of three classes: unrestricted, temporarily restricted, or permanently restricted. Under ASU 2016-14, unrestricted net assets will be reported in just two classes: as “net assets without donor restrictions,” and temporarily and permanently restricted net assets will be reported as “net assets with donor restrictions.” Net assets without donor restrictions would include such classifications as undesignated, operating reserves and board designated reserves. In the absence of explicit donor stipulations, the placed-in-service approach is now required for reporting expirations of restrictions on gifts of cash or other assets to be used to acquire or construct a long-lived asset.

Investment Return

ASU 2016-14 changes the way investment income and expenses are reported. Investment return must be reported net of any external or identified internal investment expenses. In addition, nonprofits are no longer required to disclose the components of investment income or investment expense.

Expense Reporting

Under SFAS 117, all nonprofits were required to report expenses by function in their financial statements. This required nonprofits to report total expenses by program activities and by their support functions, which may include administration and fundraising. The new standard requires all nonprofits to report an analysis of expenses by function and by natural classification. This analysis can be presented on the face of the statement of activities, in a separate statement of expenses, or in a note. In addition, the standard requires the nonprofit to disclose the methods used to allocate expenses.

Liquidity

ASU 2016-14 requires a new disclosure that presents the financial assets as to the balance sheet date available to meet the cash needs for general expenditures within one year. In addition, the disclosure will include how a nonprofit manages its liquid resources and its liquidity risk.

Statement of Cash Flows

The new standard allows nonprofits to present the statement of cash flows using the direct or indirect method. If the nonprofit uses the direct method, they are no longer required to present the indirect reconciliation as part of the statement.

Peer Reviewers will be looking to make sure you have followed these new reporting standards.

Please remember to renew your MAPA membership in order to continue to receive the many membership benefits and discounts!
In December 2017, President Trump signed into law the Tax Cuts and Jobs Act (TCJA), the largest tax overhaul in the United States in over 30 years. One immediately notes that it made small reductions to income tax rates for most individual tax brackets and significantly reduced the income tax rate for corporations. The act has over 1,400 pages, and thankfully, the professional staff at Cost Segregation Services, Inc. (CSSI) studied it and mined the salient provisions that primarily impact our services for owners of depreciable real property.

Here is a summary of the most important changes affecting building owners.

1. **Bonus Depreciation extended, expanded, and increased to 100%**
   - The 50% bonus depreciation rate is increased to 100% for qualified property acquired or built after September 27, 2017.
   - Bonus depreciation has been expanded to apply to both newly constructed buildings and used property purchased and acquired after September 27, 2017. Bonus eligible property must have a depreciable life of 20 years or less. Qualified Leasehold Improvements, Qualified Retail Improvements, and Qualified Restaurant Property are all replaced with Qualified Improvement Property (QIP).
   - Structural items like interior supporting framing, escalators, and elevators are not included in QIP. The improvements must have begun at least one day after the building was placed in service for its intended use.
   - Congress’s intent for QIP was to make it eligible for Bonus Depreciation but failed to assign it a 15-year recovery period, thus delaying this valuable benefit. Although not eligible for bonus, these assets do qualify for Section 179 discussed later.
   - Items removed, discarded, or abandoned have value that should be removed from the depreciation schedule and identified as a partial asset disposition (PAD). This must be done in the same tax year as the removal, or the taxpayer loses the ability to capture the write-down.
   - Bonus Depreciation is available for items with depreciable lives of 20 years or less. A cost segregation study can identify all your building components with a 20-year life or less, which allows for the maximum bonus depreciation

2. **1031 Exchanges continue but only for real property**
   - 1031 Exchanges continue to be allowed for Real Property but are no longer allowed for tangible personal property acquired after December 31, 2017. Taxpayers that have applied Cost Segregation to a building in the past will not be able to exchange Section 1245 property in a 1031 Exchange. However, a cost segregation study on the new building’s basis should minimize the effects of recapture.

3. **Alternative minimum tax for C corporations is abolished**
   - The final bill also eliminates the corporate alternative minimum tax.

4. **Expansion of Section 179 expensing**
   - Section 179 expense limitations doubled from $500,000 to $1 million while the phase-out limitation will be increased from $2 million to $2.5 million and adjusted annually for inflation. The law expands the definition of qualifying property eligible for Section 179 to include roofs, HVAC, fire protection & alarm systems, security systems, and QIP if these improvements are made to non-residential real property and begun after the building was placed in service for its intended use. Section 179 still includes tangible personal property such as furniture and appliances (FF&E). Section 179 assets will recapture at personal tax rates when the building is sold.
   - Section 179 is also expanded to include the availability of the expensing election to depreciable tangible personal property used in connection with furnishing lodging—e.g., beds and other furniture for use in hotels and apartment buildings.
   - Section 179 expensing should be used for commercial property only after RABI criteria under the 2014 Tangible Property Regulations have been evaluated and found non-applicable.
5. Modified tax rates
   - The 2018 Tax Code will provide a reduction of the highest Corporate Tax Rate (C corporations) to 21% for the Tax Years beginning on or after December 31, 2017.
   - There are slightly modified tax rates for individuals, with the top bracket decreasing from 39.6% to 37.0% and the standard deduction doubled.
   - 20% income reduction for pass-through income
   - Partnerships, S corporations, and LLCs with income less than $157.5k for individuals and $315k for married filing jointly are eligible without restrictions. Personal service corporations such as medical professionals, accounting firms, and attorneys are eligible but are subject to phase out and restrictions at higher incomes.

6. Carrybacks and net operating loss restrictions
   - The two-year carry back of net operating losses is no longer allowed after 12/31/2017. An NOL can be carried forward indefinitely up to a limit of 80% of the tax payers’ income in any year.

Never have the benefits been greater due to accelerated depreciation from cost segregation, inherent expensing opportunities with the 2014 Tangible Property Regulations, and 100% Bonus Depreciation and enhanced Section 179 from the Tax Cuts and Jobs Act. The services of CSSI as a quantification company are more valuable than ever. Please ask for your free quantified analysis to see if your or your clients’ properties qualify.

Jodi Nielsen, 651.210.1921 or Email: jodi.nielsen@costsegregationservices.com

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2019 Scholarship Awards

This year, MAPA awarded scholarships to four students. Each student was awarded $750 from the MAPA Scholarship fund. These four students came from two different colleges in Minnesota. Applicants must be undergraduate students entering their junior, senior or fifth year and enrolled in a degree program at an accredited 4-year college or university, majoring in accounting with the intention to practice in the field of public accounting, and have at least a 2.5 or better grade point average. Applicants must be U.S. citizens attending a U.S. accredited school and be a Minnesota Resident. Each of the applicants received their $750 scholarship check, a free MAPA membership and were invited to attend our Installation Dinner that was held on June 18, 2019.

Our 2019 Scholarship Recipients are:
- Jordan Malikowski, St. Mary’s University of MN
- Adeyemi Adewola, University of St. Thomas
- Michelle Hirani, University of St. Thomas
- Sydney Lewellyn, University of St. Thomas

Congratulations to our 2019 Scholarship winners.

Pictured Right: Virginia Bruns with Scholarship Winner, Jordan Malikowski.
MAPA Legislative News ● Happenings at the Capitol ● Troy Olson

The 2019 Legislative Session adjourned just before the midnight deadline on Monday, May 20, without approving a state budget. After budget negotiations between the Governor, Senate, and House were completed, a one day special session occurred on Friday, May 24 to pass all of the compromise funding bills.

Both bodies worked in marathon fashion overnight to finish passing the state’s two-year, $48.3 billion budget. The governor is expected to sign all of the bills.

Federal tax conformity was a major issue this session and the Tax bill includes many tax policy changes, such as increasing the standard deduction to $24,400 for married couples filing joint returns, $12,000 for singles and changing the starting point for calculating individual income taxes for individuals from federal taxable income (FTI) to federal adjusted gross income (FAGI). The number of state tax law changes is far too many to list here.

The Minnesota Board of Accountancy successfully passed initiatives this session including provisions to obtain enforcement authority against individuals within two years of their license expiration for rule/statute violations occurring while licensed. Allowing retroactive enforcement will provide the Board enforcement authority that will benefit the accounting industry by assuring that the very small minority of industry members who attempt to utilize this loophole will not be able to do so.

Legislation establishing a “retired” status for a CPA 55 years of age or older was also approved by the legislature. Those seeking the status must hold an Active or Inactive license status and be in good standing. After being granted “retired” status, retired CPAs could then declare they are retired in all jurisdictions from the practice of public accounting. This designation is common in many professions.

Minnesota is currently the only state in the nation in which control of the legislature is “split” between two parties. The House is controlled by Democrats while the Senate is controlled by Republicans. The result generally means that while it might take longer to come to agreement on issues, generally the end result is true compromise.
2019 MAPA CALENDAR

July 11  TaxSpeaker Social Security — Crowne Plaza, Plymouth
July 18  TaxSpeaker 1041’s for Trusts & Estates — Crowne Plaza, Plymouth
August 1 TaxSpeaker Individual Tax Planning — Embassy Suites, Bloomington
August 20 TaxSpeaker Preps, Comps and Review — Best Western, St. Cloud
Sept.18-19 TaxSpeaker Business Tax In Depth — Crowne Plaza, Plymouth
October 3 Gear Up Farm & Ranch — Best Western, St. Cloud
Nov. 4-5 TaxSpeaker 1040 Tax In Depth — Best Western, St. Cloud
Nov. 20 Federal Tax Update — Crowne Plaza, Plymouth
Nov. 21 Ethics — Crowne Plaza, Plymouth (1/2 day — a.m.)
Nov. 21 Minnesota Tax — Crowne Plaza, Plymouth (1/2 day — p.m.)
Dec 4-5 Gear Up 1040 — Crowne Plaza, Plymouth
Dec 16-17 TaxSpeaker 1040 Tax In Depth — Crowne Plaza, Plymouth

2020
Jan 6-7 TaxSpeaker 1040 Tax In Depth — Crowne Plaza, Plymouth

Please visit www.mapa-mn.com for more information.

Find us on Facebook!

Minnesota Association of Public Accountants

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ACCOUNTING PRACTICE

Established expanding CPA firm specializing in small business looking to acquire accounting and tax practices in the Minneapolis/St. Paul metro area. If you have a write-up practice for small businesses, I am very interested. Please call Gary at 952-484-4343 or email: ghaworth@haworthco.com
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