

# Minnesota Business Tax Education Program

*Providing taxpayers with a basic understanding of Minnesota sales and use tax laws*

## Instructors for Sales and Use Tax Classes

### **Amber Hubbard, CPA**

Amber works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Accounting from Minnesota State University–Mankato and holds an active CPA license. Amber has more than 13 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)

### **Andy Bergler**

Andy works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. He has a Bachelor of Arts degree in Accounting from St. Mary's University in Winona. Andy has more than 15 years of experience educating Minnesota taxpayers through audits, classes, and presentations. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Minnesota-Wisconsin Border Issues (in-person)

### **Antonette Johnson**

Antonette works for the Minnesota Department of Revenue as a State Program Administrator, Principal. She has a Bachelor of Science degree in Accounting from Winona State University. Antonette has more than 25 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Minnesota-Wisconsin Border Issues (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

### **Beth Rakow, CPA**

Beth works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Mathematics and Business Economics from Wheaton College in Wheaton, Illinois; a Master of Business Administration from Keller Graduate School of Management; and holds an active CPA license. Beth has more than 2 years of experience as a manufacturing controller and 15 years of experience as an income tax preparer. She has more than 8 years of experience educating Minnesota taxpayers through audits, processing Sales and Use Tax Refund Requests, and assisting the call center during peak periods. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)

**Cara Hofreiter**

Cara works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Management from Cardinal Stritch University in Milwaukee, Wisconsin. Cara has more than 7 years of experience educating Minnesota taxpayers through audits, workshops, and presentations. She teaches the following class:

- Basic Sales and Use Tax (in-person)

**Chad Hardy**

Chad works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He has a Bachelor of Arts degree in Accounting and Business Management from the College of St. Scholastica in Duluth. Chad has more than 5 years of experience educating Minnesota taxpayers through audits, refund requests, and presentations. Prior to joining the Sales and Use Tax Division, he worked as a bank examiner for the Minnesota Department of Commerce, and in both the public and private accounting fields. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Dan Heitzman**

Dan works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. He has a Bachelor of Science degree in Accounting and Finance from the University of Wisconsin–Superior. Dan has been with the department for more than 15 years. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (webinar)

**Dave Winkel**

Dave works for the Minnesota Department of Revenue as a State Program Administrator, Principal. He has a Bachelor of Science degree in Management from Minnesota State University–Mankato. Dave has more than 10 years of experience educating Minnesota taxpayers through audits, classes, and presentations. He teaches the following class:

- Sales and Use Tax e-Services (webinar)

**David Steines**

Dave is a Revenue Tax Specialist with the Wisconsin Department of Revenue's Office of Technical Services. He drafts various department publications, administrative rules, tax releases, and private letter rulings related to Wisconsin sales and use tax. Prior to joining the Technical Services staff, Dave was a field auditor with the department. Since January 2007, Dave has been educating taxpayers through audits and presentations on sales and use, individual income, and corporate franchise taxes. He has a Bachelor of Science degree in Accounting from the University of Wisconsin–Eau Claire and a Bachelor's degree in Business Administration from the University of Wisconsin–Stout. He teaches the following class:

- Minnesota-Wisconsin Border Issues (in-person)

**Dawn DeWitt**

Dawn works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Science degree in Accounting from University of Phoenix. She is currently enrolled at the College of St. Scholastica in Duluth working towards a Master of Business Administration in Leadership and Change degree. Dawn has more than 4 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Sales and Use Tax for Manufacturers (webinar)

**Erica Jensen**

Erica works for the Minnesota Department of Revenue as a Revenue Examiner in the Sales and Use Tax Contact Center. Erica has more than 9 years of experience educating Minnesota taxpayers on tax laws, reporting, and payment procedures. She teaches the following classes:

- Sales and Use Tax e-Services (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Gretchen Scharmer**

Gretchen works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Arts degree in Business with an emphasis in Accounting from Columbia College in Aurora, Colorado. Gretchen has more than 20 years of experience educating Minnesota taxpayers through audits, classes, and presentations in Southwest Minnesota. Prior to that she had 5 years of experience auditing hospitals for the Medicare program. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Minnesota/South Dakota Border Issues (in-person)
- Minnesota/South Dakota Contractor Border Issues (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Heidi Sigsworth**

Heidi works for the Minnesota Department of Revenue as a State Program Administrator, Senior in the Local Government Services Unit. Prior to obtaining that position, she was the leadworker of the Sales and Use Tax Contact Center. Heidi has more than 7 years of experience educating Minnesota taxpayers on Sales and Use Tax laws, reporting, and payment procedures. She teaches the following classes:

- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for e-Services (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Jeff Gintz**

Jeff works for the Minnesota Department of Revenue as a State Program Administrator, Principal. He is the program administrator for the Qualified Data Center program, Border City Enterprise Zones program, JOBZ, and the Greater Minnesota Jobs Expansion Program. Jeff also acts as the state agency liaison between Revenue and other state agencies. He has a Bachelor of Science degree in Business Management from Southwest Minnesota State University in Marshall. Jeff has more than 8 years of experience educating Minnesota taxpayers through audits, workshops, and presentations. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Jennifer Rabideaux**

Jennifer works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Accounting from Bemidji State University and a Bachelor of Arts degree in Mathematics from the University of North Dakota. Jennifer has more than 20 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**John Ruhland**

John works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. He has a Bachelor of Arts degree in Business Administration with a concentration in Management from the University of St. Thomas in St. Paul. John has more than 8 years of experience educating Minnesota taxpayers through audits, workshops, and presentations. John also has a purchasing and retail background. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Kara Dombrock**

Kara works for the Minnesota Department of Revenue as a State Program Administrator, Principal. She has a Bachelor of Science degree in Accounting from St. Catherine University in St. Paul. Kara has more than 15 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Minnesota-Wisconsin Border Issues (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax e-Services (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Manufacturers (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Karin Harris**

Karin works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. She has a Bachelor of Science degree in Business Administration with a concentration in Accounting from the University of Houston. Karin has more than 25 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Minnesota-Wisconsin Border Issues (in-person)
- Sales and Use Tax for Manufacturers (webinar)

**Kristy Balder**

Kristy works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Arts degree in Business Management from The College of St. Scholastica in Duluth. Kristy has been with the department more than 7 years. She teaches the following classes:

- Sales and Use Tax for Manufacturers (in-person)
- Sales and Use Tax for Manufacturers (webinar)

**Luke Hatleli**

Luke works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He has a Bachelor of Arts degree in Economics from the University of Minnesota in Minneapolis and a Bachelor of Science degree in Accounting from Metropolitan State University in St. Paul. Luke has more than 15 years of experience educating Minnesota taxpayers through audits, classes, and presentations. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Marlaine Willms, CPA**

Marlaine works for the Wisconsin Department of Revenue as a Lead Worker in the Sales and Use Tax Section. She has a Master of Business Administration and a Bachelor of Science degree in Accounting from the University of Wisconsin—La Crosse and holds an active CPA license. Marlaine has more than 28 years of experience educating Minnesota and Wisconsin taxpayers through audits, workshops, and presentations. She teaches the following class:

- Minnesota-Wisconsin Border Issues (in-person)

**Michelle Solsten, CPA**

Michelle works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Science degree in Accounting from Bemidji State University and holds an active CPA license. Prior to joining the Sales and Use Tax Division at the Minnesota Department of Revenue, Michelle worked in public accounting and as a Revenue Agent for the Internal Revenue Service. Michelle has more than 30 years of experience educating clients and Minnesota taxpayers through general accounting services, audits, classes, and presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Molly Larson**

Molly works for the Minnesota Department of Revenue as a State Program Administrator, Senior in the Local Government Services Unit. She has a Bachelor of Science degree in Business Administration with an emphasis in Finance from the University of Wisconsin – River Falls. Molly has more than 10 years of experience educating Minnesota taxpayers through audits, processing Sales and Use Tax Refund Requests, and assisting the call center during peak periods. She teaches the following classes:

- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Mona Shenouda**

Mona works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. She received a Bachelor of Science degree in Accounting in 1986 from overseas. Mona has more than 15 years of experience educating Minnesota taxpayers through audits of manufacturers and other businesses, processing Sales and Use Tax Refund Requests, teaching MBE classes, and giving sales and use tax presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)

### **Nicholas Clements**

Nick works for the Minnesota Department of Revenue as a Revenue Examiner in the Sales and Use Tax Contact Center. Prior to joining the Sales and Use Tax Division, he worked in the Income Tax and Withholding Tax Division. Nick has more than 2 years of experience educating Minnesota taxpayers on tax laws, reporting, and payment procedures. He teaches the following class:

- Sales and Use Tax e-Services (webinar)

### **Nicole Sandback**

Nicole works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Arts degree in Economics and Management: Global Business from the University of Minnesota - Morris. Nicole has more than 2 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following classes:

- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Manufacturers (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

### **Nicole Schaub**

Nicole has worked for the Wisconsin Department of Revenue as an Auditor in the Sales and Use Tax Section since 2017. She has a Bachelor of Arts degree in Accounting and Business Management from the College of St. Scholastica. Nicole has experience educating Minnesota and Wisconsin taxpayers through audits, workshops, and presentations. She also has 15 years of experience as an accountant in private accounting. She teaches the following class:

- Minnesota-Wisconsin Border Issues (in-person)

### **Nicki Veith**

Nicki works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Finance from Minnesota State University–Mankato. Nicki has more than 10 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following class:

- Basic Sales and Use Tax (in-person)

### **Pamela Gunnerson**

Pam works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Science degree in Accounting from the University of Wisconsin–Superior. Pam has 2 years of experience educating Minnesota taxpayers through audits, classes, and presentations and more than 9 years of experience educating clients in the private sector. She teaches the following classes:

- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Posy Stingle, CPA**

Posy works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Immediate. She has a Bachelor of Science degree in Accounting and Business from the University of Minnesota, Duluth. She holds an active CPA license. Prior to joining the Sales and Use Tax Division at the Minnesota Department of Revenue, Posy worked in public accounting. Posy has more than 25 years of experience educating clients and Minnesota taxpayers through general accounting services, audits, and classes. She teaches the following classes:

- Basic Sales and Use tax (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Sara Kong**

Sara works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Accounting from Metropolitan State University in St. Paul. Sara has more than 10 years of experience educating Minnesota taxpayers through audits and developing industry guides. She teaches the following class:

- Basic Sales and Use Tax (in-person)

**Scott Hanson**

Scott works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. He has a Bachelor of Science degree in Finance from the University of Minnesota–Duluth. Scott has more than 14 years of experience educating Minnesota taxpayers through audits, processing Sales and Use Tax Refund Requests, teaching MBE classes, and giving sales and use tax presentations. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Minnesota-Wisconsin Border Issues (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Seth Chapin**

Seth works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. He has a Bachelor of Science degree in Economics from the University of Wisconsin-River Falls. Seth has more than 5 years of experience educating Minnesota taxpayers through audits, classes, and presentations. He teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)



**Stacey Rohweder**

Stacey works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Accounting from the University of Wisconsin–Superior. Stacey has more than 13 years of experience educating Minnesota taxpayers through audits, processing Sales and Use Tax Refund Requests, teaching MBE classes, and giving sales and use tax presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)

**Sugar Magnolia Ellis**

Sugar Magnolia works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Arts degree in Economics from Minnesota State University–Mankato. Sugar Magnolia has more than 4 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following class:

- Basic Sales and Use Tax (in-person)

**Tina Blomme, MBA**

Tina works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Science degree in Finance and Management from Bemidji State University and a Bachelor of Science degree in Accounting from Southwest Minnesota State University. Tina also has a Master's in Business Administration from Southwest Minnesota State University. Tina has been with the department for more than 3 years. She teaches the following class:

- Basic Sales and Use Tax (in-person)

**Toni Timm**

Toni works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Accounting and Business Administration from St. Mary's University of Minnesota. Toni has more than 10 years of experience educating Minnesota taxpayers through audits, processing Sales and Use Tax Refund Requests, and classes. She teaches the following classes:

- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Tracey Mueller**

Tracey works for Wisconsin Department of Revenue as a Revenue as a Sales Tax Specialist. She has a Bachelor of Science degree in Accounting from the University of Wisconsin–La Crosse. Tracey has more than 20 years of experience educating Wisconsin and Minnesota taxpayers through business tax audits, internal and external presentations, mentoring new auditors, writing tax releases, and class presentations. She also has 16 years of managerial experience in various industries. She teaches the following class:

- Minnesota-Wisconsin Border Issues (in-person)

**Tressa Bushaw**

Tressa works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Accounting from Minnesota State University–Mankato. Tressa has more than 9 years of experience with the Department of Revenue educating Minnesota taxpayers through audits, classes, and presentations. She also has an additional 3 years of experience educating clients through an accounting business. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Introduction to Sales and Use Tax (webinar)
- Sales and Use Tax for Contractors (webinar)
- Sales and Use Tax for Retailers (webinar)
- Sales and Use Tax for Taxable Service Providers (webinar)

**Vicki Williams**

Vicki works for the North Dakota Office of State Tax Commissioner as a Compliance Officer II. She has a Master of Science degree in Management and a Bachelor of Arts degree in Business Administration. Since joining the Tax Department Vicki has provided presentations on North Dakota Sales and Use to various audiences including members of local Chambers of Commerce, Small Business Development Centers, Small Business Administration, Service Corp of Retired Executives, accounting and consulting firms, business owners and employees, and various small business roundtable discussions. Vicki teaches the following class in cooperation with the Minnesota Department of Revenue:

- Minnesota/North Dakota Border Issues (in-person)

**Wendy Conlin**

Wendy works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Hospitality & Tourism Management from the University of Wisconsin–Stout and a Master of Science in Management from Cardinal Stritch University in Edina. Wendy has more than 17 years of experience educating Minnesota taxpayers through audits, processing Sales and Use Tax Refund Requests, teaching MBE classes, and giving sales and use tax presentations. She teaches the following classes:

- Basic Sales and Use Tax (in-person)
- Sales and Use Tax for Manufacturers (in-person)
- Sales and Use Tax for Manufacturers (webinar)