

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

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 class:

- Sales and Use Tax for the Agricultural and Farming Industry

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:

- Introduction to Sales and Use Tax
- Sales and Use Tax for Contractors
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers
- Sales and Use Tax for the Agricultural and Farming Industry

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:

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

Chris Determan

Chris works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He has an Associate of Arts degree in Law Enforcement from Lakeview Community College and a Bachelor of Science degree in Finance from Metropolitan State University in St. Paul. Chris has more than 15 years of experience educating Minnesota taxpayers through audits, classes, and presentations. He teaches the following class:

- Sales and Use Tax for the Agricultural and Farming Industry

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

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 5 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following class:

- Sales and Use Tax for Manufacturers

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 10 years of experience educating Minnesota taxpayers on tax laws, reporting, and payment procedures. She teaches the following classes:

- Sales and Use Tax e-Services
- Sales and Use Tax for Taxable Service Providers

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:

- Introduction to Sales and Use Tax
- Sales and Use Tax for Contractors
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers
- Sales and Use Tax for the Agricultural and Farming Industry

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 8 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
- Sales and Use Tax for Contractors
- Sales and Use Tax for e-Services
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers

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 9 years of experience educating Minnesota taxpayers through audits, workshops, and presentations. He teaches the following classes:

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

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
- Sales and Use Tax for Contractors
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers

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:

- Introduction to Sales and Use Tax
- Sales and Use Tax e-Services
- Sales and Use Tax for Contractors
- Sales and Use Tax for Manufacturers
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers
- Sales and Use Tax for the Agricultural and Farming Industry

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 8 years. She teaches the following class:

- Sales and Use Tax for Manufacturers

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:

- Introduction to Sales and Use Tax
- Sales and Use Tax for Contractors
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers
- Sales and Use Tax for the Agricultural and Farming Industry

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:

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

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 3 years of experience educating Minnesota taxpayers on tax laws, reporting, and payment procedures. He teaches the following class:

- Sales and Use Tax e-Services

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 3 years of experience educating Minnesota taxpayers through audits, classes, and presentations. She teaches the following class:

- Sales and Use Tax for Manufacturers

Pamela Talmage

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 3 years of experience educating Minnesota taxpayers through audits, classes, and presentations and more than 10 years of experience educating clients in the private sector. She teaches the following classes:

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

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:

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

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:

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

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:

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

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
- Sales and Use Tax for Contractors
- Sales and Use Tax for Retailers
- Sales and Use Tax for Taxable Service Providers

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 10 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:

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

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 15 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 class:

- Sales and Use Tax for Manufacturers