

# Minnesota Business Tax Education Program

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

## Instructors for Sales and Use Tax Training

All the individuals listed below may instruct and/or answer questions during any of the **webinars** we offer through the Minnesota Business Tax Education Program, including:

- e-Services for Sales and Use Tax
- Introduction to Sales and Use Tax
- Sales and Use Tax for Cannabis Agricultural Production
- Sales and Use Tax for Cannabis Manufacturing
- Sales and Use Tax for Cannabis Retailers
- Sales and Use Tax for Contractors
- Sales and Use Tax for Local Governments
- Sales and Use Tax for Manufacturers
- Sales and Use Tax for Retailers
- Sales and Use Tax for Schools
- Sales and Use Tax for Taxable Service Providers
- Sales and Use Tax for the Agricultural and Farming Industry
- Sourcing of Sales – Applying State and Local Taxes

### **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. She also earned an MBA with an emphasis in Accounting from Keller Graduate School of Management and holds an active CPA license. Prior to working for the Minnesota Department of Revenue, Beth was a controller for a manufacturing company. She has more than 10 years of experience educating Minnesota taxpayers through general accounting services, audits, classes, and presentations.

### **Cara Hofreiter**

Cara works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. She is the Regulated Cannabis Audit Lead, a position dedicated to working with Adult-Use Cannabis businesses licensed through the Minnesota Office of Cannabis Management. Cara has a Bachelor of Science degree in Management from Cardinal Stritch University in Milwaukee, WI. Cara has more than 10 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

### **Chee Vang**

Chee works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He worked in Tax Operations before moving to the Sales and Use Tax Division. Prior to becoming a backup lead worker, he was the State liaison on the Aeronautics and JobZ program, a management analyst, and an auditor. Chee has more than 10 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

**Chris Determan**

Chris works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. 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 is a Certified Fraud Examiner. He has more than 20 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

**Erica Jensen**

Erica works for the Minnesota Department of Revenue as a Revenue Examiner in the Sales and Use Tax Contact Center. She has more than 10 years of experience educating Minnesota taxpayers through classes and technical support.

**Heidi Swelander**

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 lead worker of the Sales and Use Tax Contact Center. Heidi has more than 10 years of experience educating taxpayers through classes, presentations, and technical support.

**Janice Beck**

Jan 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 lead worker of the Sales and Use Tax Contact Center. Jan has more than 15 years of experience educating Minnesota taxpayers through classes, presentations, and technical support.

**Jeff Gintz**

Jeff works for the Minnesota Department of Revenue as a State Program Administrator, Principal. He is the program administrator for the e-Bike rebate program, Data Centers, Border City Enterprise Zones Program, Greater Minnesota Jobs Expansion Program, and the Prepaid Wireless E911, TAM, and 988 fees. Jeff also acts as the state agency liaison between the Department of 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 10 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

**Jennifer Oakley**

Jenn works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She has a Bachelor of Science degree in Business Administration from Globe University. Jenn has more than 5 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

**Josh Sisterman**

Josh works for the Minnesota Department of Revenue as a State Program Administrator, Coordinator in the Local Government Services Unit. He has a Bachelor of Science degree in Management from the University of Wisconsin–River Falls. Josh has more than 10 years of experience educating Minnesota taxpayers through classes, presentations, and technical support.

**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.

**MacKenzie Ferris**

Mack works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. He specializes in Cannabis and policy issues within the Sales and Use Tax Department. Mack has more than 15 years educating Minnesota taxpayers through audits, classes, and presentations.

**Michelle Solsten, CPA**

Michelle works for the Minnesota Department of Revenue as a State Program Administrator, Principal. 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 35 years of experience educating clients and Minnesota taxpayers through general accounting services, audits, classes, and presentations.

**Molly Larson**

Molly works for the Minnesota Department of Revenue as a State Program Administrator, Principal 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 15 years of experience educating Minnesota taxpayers through audits, classes, presentations, and technical support.

**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 5 years of experience educating Minnesota taxpayers through classes and technical support.

**Pamela Talmage**

Pam works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Principal. She has a Bachelor of Science degree in Accounting from the University of Wisconsin–Superior. Prior to joining the Sales and Use Tax Division at the Minnesota Department of Revenue, Pam worked in accounting. Pam has more than 15 years of experience educating clients and Minnesota taxpayers through general accounting services, audits, classes, and presentations.

**Posy Stingle, CPA**

Posy works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. 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, classes, and presentations.

**Rachel Derksen**

Rachel works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Intermediate. She has a Bachelor of Arts from Asbury University. Rachel has 2 years of experience educating Minnesota taxpayers through audits and presentations.

**Ryan St. Martin**

Ryan works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He holds a Bachelor of Science degree in Business Administration from the University of St. Thomas. Ryan has more than 15 years educating Minnesota taxpayers through audits, classes, and presentations.

**Scott Hanson**

Scott works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He has a Bachelor of Science degree in Finance from the University of Minnesota–Duluth. Scott has more than 15 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

**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. Prior to joining the Sales and Use Tax Division at the Minnesota Department of Revenue, Tressa worked in an accounting business. Tressa has more than 15 years of experience educating clients and Minnesota taxpayers through general accounting services, audits, classes, and presentations.

**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 20 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

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All the individuals listed below may instruct and/or answer questions during any of the **in-person** classes we offer through the Minnesota Business Tax Education Program, including:

- Minnesota and Wisconsin Sales and Use Tax Border Issues

**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.

**Posy Stingle, CPA**

Posy works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. 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, classes, and presentations.

**Scott Hanson**

Scott works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. He has a Bachelor of Science degree in Finance from the University of Minnesota–Duluth. Scott has more than 15 years of experience educating Minnesota taxpayers through audits, classes, and presentations.

**Sugar Magnolia Ellis**

Sugar Magnolia works for the Minnesota Department of Revenue as a Revenue Tax Specialist, Senior. She began her state service at Metropolitan State University in the College of Management as the Economics Tutor. She then worked in Individual Income Tax Fraud for 2 years prior to moving to Sales and Use Tax. She has a bachelor's in economics from Minnesota State University, Mankato. Sugar Magnolia has 10 years of experience educating Minnesota taxpayers through audits.

**Sara Brian**

Sara works for the Wisconsin Department of Revenue as a Revenue Auditor 6 (Lead Worker) for the sales and use tax section of the audit bureau. Sara prepares and provides training to both new and experienced auditors and reviews complex tax issues that arise during the audit process. Prior to becoming a Lead Worker, she audited individuals and corporations of varying sizes for sales and use taxes, as well as provided taxpayer assistance. She holds a Bachelor of Science degree in Accounting from the University of Wisconsin – Eau Claire. Sara has worked for the Department since August 2011.

**Tracey Mueller**

Tracey works for the Wisconsin Department of Revenue as a Revenue Tax Specialist for Sales and Use Tax in the Office of Technical Services. She holds a Bachelor of Science degree in Accounting from the University of Wisconsin – La Crosse. Tracey is the coordinator of the Speaker's Bureau and drafts various Wisconsin publications, administrative rules, legislative budget analysis, tax releases, private letter rulings, etc., related to Wisconsin Sales and Use Tax. Tracey is also the department's Streamlined Sales Tax Specialist. Prior to joining the Technical Services staff, she was responsible for auditing large national and multi-national companies for sales and use tax as a field auditor. Earlier in her career she was responsible for auditing individuals and corporations for income, franchise, sales and use, and withholding taxes. She also provided taxpayer assistance and is still a frequent speaker on sales and use tax topics. Prior to working at the Wisconsin Department of Revenue, Tracey worked various accounting and managerial roles in the private sector in a variety of industries. Tracey has worked for the Department since June 2000.