

# Dakota CPA Connection

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## NORTH DAKOTA LEGISLATION UPDATE *By Sherre Sattler*

Advocacy is that part of the Society that probably adds the most value for members but is the least recognized. We focus both on local and national legislation that affects the profession. North Dakota's legislative session only happens every other year, but when the session is open, things move fast!

Our Tax and Legislation committee began meeting weekly in January. We reviewed several tax bills to determine if they had any process issues that would be problematic for tax accountants. Thankfully, we did not spot many problems.

As with the past few sessions, most of the bills that we monitor and act on have to do with licensing. There is a national trend to consolidate boards and staffing. While this may sound like a sensible plan, professional boards vary greatly by profession. Imagine having one CPA on a board along with others from medicine, architecture, massage therapy, etc. It would be up to that ONE CPA to understand the intricacies of a CPA complaint. Not to mention, making decisions that affect licensing. There were some murmurs of a "super board" bill prior to this session but I am happy to report that

a bill did not appear. Here is a look at some of the bills we are watching:

### **SB2395 – A bill relating to universal licensure and board operations.**

**Position:** The Society opposed this bill in its original form, but after amendments, we support this legislation.

**Status:** Passed the Senate 45-1 (For those of you who don't follow this closely, a bill must be passed by both the Senate and the House and then signed by the Governor before it becomes law.)

Universal licensure bills are meant to streamline and increase the efficiency of boards and commissions. However, these bills often apply a one-size-fits-all solution to drastically different boards and, therefore, can cause issues that impede CPA licensure. While there were facets of this bill that we opposed, the sponsor recognized systems that were already in place for many well-operating boards and commissions. This was a definite plus from prior bills.

**Background:** In the 2023 legislative session, SB 2249 passed calling for a study by the Labor Commissioner

that looked specifically at the practice of licensing out-of-state practitioners who hold a current, valid, and similar license in their home state. The study was also asked to identify methods to modernize the continuing education requirements for holding a license. Legislative studies on Boards and Commissions are not new. Since 2018 there have been multiple studies. That study led to the creation of SB 2395.

*Continued on page 5*

## SAVE THE DATES

### MANAGEMENT CONFERENCE

DATE June 16-17, 2025  
LOCATION Fargo - Holiday Inn

### FARM TAX CONFERENCE

DATE August 18-19, 2025  
LOCATION Bismarck - Holiday Inn

### ANNUAL CONVENTION

DATE September 21-23, 2025  
LOCATION Grand Forks - Alerus Center

## 2025 CONFERENCES

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# PRESIDENT'S MESSAGE

RANDY HELLER, CPA

## AICPA and NASBA Propose Changes to Uniform Accountancy Act

On February 14, 2025, the AICPA and the National Association of State Boards of Accountancy (NASBA) released a statement saying they are proposing changes to the Uniform Accountancy Act that would pave the way for states to uniformly adopt an additional pathway for CPA licensure as well as a shift to a different form of practice mobility. The changes that they propose would keep the current pathway in addition to allowing individuals who have completed a bachelor's degree (meeting required accounting and business requirements) and have two years of professional experience to become certified after passing the CPA examination. Work on proposed legislation for North Dakota in 2027 will start this summer. For more details, see Sherre's article on page 4.

## New Quality Management Standards

As tax season approaches, firms need to implement the new quality management standards, including Statement of Quality Management Standard (SQMS) No. 1 and SQMS No. 2, issued by the AICPA in 2025. These standards, which also include the IAASB's Quality Management Standards effective since 2022, are designed to be scalable and customizable for each firm. Key elements include:

- Risk-based approach: Firms assess their risks and tailor their quality management accordingly.
- Quality objectives: Establishing quality objectives and designing responses to quality risks.
- Engagement quality reviews: Performing reviews to improve engagement quality.
- Leadership and governance: Increasing leadership responsibilities and accountability.

- Monitoring and remediation: Monitoring systems and addressing deficiencies promptly.
- Communication: Enhancing internal and external communication.
- Technology: Addressing technology, networks, and external service providers.

Firms must implement a quality management system by December 15, 2025. These standards apply to any firm conducting audit and attest work and emphasize ethical standards, particularly around independence.

For practice aids, visit [aicpa-cima.com/auditqm](http://aicpa-cima.com/auditqm).

## Beneficial Ownership Information Reporting

Beneficial Ownership Information reporting remains a key focus. Currently, the reporting is under an injunction with no verdict yet in the Samantha Smith and Robert Means vs. US Department of Treasury case. However, the House of Representatives has proposed the Protect Small Businesses from Excessive Paperwork Act of 2025, which could push the reporting deadline to January 1, 2026. The bill passed the House with overwhelming support and is awaiting Senate approval.

## Leadership Transition at AICPA

After a 30-year career, Barry Melancon retired as the CEO of the AICPA on December 31, 2024. On January 1, 2025, Mark Koziel, CPA, CGMA, became the new CEO. Mark has a long history with the AICPA, having served in various roles from 2006 to 2019, including executive vice president of firm services. Most recently, he was the CEO of Allinial Global, the world's second-largest accounting association. We welcome Mark back to the AICPA and look forward to his leadership in the future.

## CONGRATULATIONS Exam Passers (7/1/2024 to 12/31/2024)

Brianna Bakke	Gana Jayaram	Sherin Mary Thomas	Michael Plamoottil
Kelsey Bohan	Rajankumar Jayeshbhai Patel	Adam Mathiak	Matthew Reep
Vishal Bohra	Samuel Johnson	Terra Miller Bowley	Suparna Roy Choudhury
Maya Chauhan	Brittney Kuklis	Monica Mittal	Luying Song
Samuel Cosgrove	Jack Kuppich	Bailey Nagel	Jodi Stenberg
Daxesh Vijaykumar Damwala	Samantha Leusink	Steve Novak	Jacob Stich
Akhil Das	Claire Lewis	Virali Pagaria	Nathan Talbott
Shankar Ezhil Maran	Yi Li	Priya Patel	Div Thakkar
Dustin Foster	Qianyan Li	Nancy Deep Patel	Shubhankar Thane
Jack Hingle	Harsimran Preet Lnu	Hitesh Patil	Fusi Urab
Ruchika Jain	Jonathan Marsh	Thomas Pinkerton	McKinley Weiers Lyonais
			Lisa Whitcraft



# CONGRATULATIONS TO OUR 2024 BOARD OF DIRECTORS SCHOLARSHIP WINNERS!

Each year the Society awards (5) \$1,000 scholarships. Recipients must be a Society member who intends to take the CPA Exam and become a CPA. Applicants provide a narrative about why they are pursuing the CPA credential and must have completed Intermediate Accounting by the application deadline.

This year we also awarded (2) \$1,000 scholarships to students who are traditionally underrepresented in the profession.



### **Rachel Dazell**

Rachel is a native of Dickinson, ND. She attends Dickinson State University and plans to graduate in May of 2026.



### **Alicia Lovejoy**

Alicia is a native of Argusville, ND. She attends the University of North Dakota and plans to graduate in December of 2026 with a Masters in Accounting.



### **Krystal Stober**

Krystal has lived in Bottineau and Minot, ND. She attends the University of North Dakota and plans to graduate in August 2025 with a Masters in Accounting.



### **Ginger Goven**

Ginger is a native of Washburn, ND. She attends Dickinson State University and plans to graduate the fall of 2025 with a BBA in Accounting.



### **Laura Muggli**

Laura is a native of Carson, ND. She attends the University of Mary and plans to graduate in April 2025 with a degree in Accounting, Financial Services & Banking



### **Morgan Friede**

Morgan is a native of Chinook, Montana. She attends North Dakota State University. She plans to graduate in the spring of 2028 with a degree in Accounting and Agribusiness.



### **Christian Johnson**

Christian is a native of Menahga, MN. He attends Minnesota State University Moorhead. Christian plans to graduate in May with a BS in Accounting.

## IN MEMORY

### **Thomas Culmer**

Tom passed on February 1, 2025. Tom was a member of the North Dakota CPA Society and proudly volunteered on the Education & Personnel committee in 1976. He also volunteered on the Public Relations committee in 1980. He received his Master of Accountancy from the University of North Dakota in 1970. Shortly after graduating he moved to Devils Lake and started his accounting firm.

### **Janet Holaday**

Janet passed away on February 14, 2025. She was a member of the North Dakota CPA Society for over 45 years. She received her Master's in Accounting and Business Law from the University of North Dakota in 1971. When she became a CPA, she joined the accounting firm founded by her father, Sidney E. Holaday. According to her obituary, this was the first father-daughter firm in North Dakota.

### **Jules R. Feldmann**

Jules passed away on August 19, 2024. He had been a member of the Society for 50 years, joining when he became licensed in 1974. Jules was a member of the Education and Personnel committee as well as a legislative point of contact. He resided in Minot for many years before retiring to Florida.



# DIRECTOR'S MESSAGE

SHERRE SATTLER

## Celebrating a Unified Direction – The Latest on the Pathways to CPA and Mobility

On February 14, the AICPA and NASBA issued the joint press release listed at the bottom of this article. This marks a change in stance by the two national organizations. While approximately half of states are already in the process of introducing legislation to allow for the additional pathway, this announcement should help to unify efforts.

The CPA profession has a unique and envied form of working across state lines, also known as mobility. This driver's license approach did not happen overnight. It took 20+ years for each state to adopt laws and rules that created a substantially equivalent environment. That's why making a change to the agreed upon education and experience was not to be taken lightly.

As baby boomers retire, and college enrollments drop, the need for growing the pipeline has become more urgent. Studies, like that of the *National Pipeline Advisory Group (NPAG)*, have pointed to several issues. Among them is the time and cost of education. Addressing this problem is not a magic bullet to fix the pipeline, yet, it has dominated the conversation.

State Societies were at the ground level of this communication. Our neighbors at the Minnesota Society took action in 2023 and introduced a bill that would allow for an additional pathway of a bachelor's degree plus two years of experience. This ignited the

discussion. From that point forward the topic of an alternative pathway and its effects on mobility was discussed in countless town halls, panels, newsletter articles, and update sessions. Each state society had these conversations and last fall it was evident that change was in progress.

Having the AICPA and NASBA on board and updated model language in the UAA will help this grassroots effort to move forward with greater speed and hopefully less turbulence. There will be a time of transition so I would encourage our members to be vigilant and stay up to date on the changes. The North Dakota CPA Society is committed to helping our members with this transition.

The North Dakota Board of Accountancy is planning to begin drafting the law and rule changes necessary for the additional pathway and new form of mobility this summer. The bill for this would be submitted in the 2027 legislative session. The Society will be there to assist.

Without the efforts of State Societies and their members, I don't believe a new pathway would have been possible. Your voices made a difference. Now, I'm looking forward to giving other pipeline issues the attention they deserve!

### AICPA, NASBA Propose Additional Path to CPA Licensure, Individual Mobility

The AICPA and the National Association of State Boards of Accountancy (NASBA) are proposing changes to the Uniform Accountancy Act (UAA) that would help pave the way for states to uniformly adopt an additional pathway for CPA licensure in conjunction with a shift to a different form of practice mobility.

The changes to model legislative language that NASBA and the AICPA have asked their joint UAA committee to draft aim to maintain the integrity of the CPA license while allowing individuals to earn their license by obtaining a bachelor's degree (with requisite accounting and business courses); completing two years of professional experience; and passing the CPA Exam.

The proposal would open up a third educational path alongside the existing pathways of a master's degree plus one year of experience or a bachelor's degree plus 30 additional credits and one year of experience.

The proposed UAA language will be open for public comment for

60 days once published. The UAA, jointly managed by the AICPA and NASBA, provides state legislatures and boards of accountancy with a national model that can be adopted as is or adapted to meet the needs of each jurisdiction. The additional pathway would be paired with other changes to the UAA in order to protect the ability of CPAs to use their licenses in states other than their own, specifically a shift to individual-based practice privilege.

"I am continually inspired by the transformative leadership of state CPA societies," said Sue Coffey, CPA, CGMA, the AICPA's CEO—Public Accounting, "Their proactive, innovative solutions to the talent shortage have helped set the standard for our profession and have also positioned us to thrive in an ever-changing marketplace."

Several states, in response to talent pipeline challenges, are considering legislation to increase flexibility for CPA candidates. Earlier this year, Ohio adopted legislation that includes licensure pathway and mobility changes.



**Brandon Taylor**

**Current Job:** Client Manager - Tax, Haga Kommer CPAs, Fargo

**Hometown:** Watford City

**Alma Mater/Degree:** University of North Dakota Bachelor of Accounting and Economics

**What or who inspired you to become a CPA?**

I knew I wanted to work in the business/finance world and becoming a CPA gave me that background. I like to work with individuals and businesses and help them achieve their goals in business and individually.

**What is your favorite thing about your job?**

Getting to work with many different individuals and businesses.

**Tell us about your family:**

I am the youngest of my 4 siblings. I have 3 brothers 1 sister, and I am an uncle to 3 nephews and 5 nieces. I enjoy spending time with all of them as much as I can so I can keep the "favorite uncle" status.

**What do you like to do in your free time:**

In my free time I enjoy golfing and spending time at the lake with family and friends. I also love hunting and fishing. I am also a private pilot so I like to get up and fly as much as I can.

**Favorite Vacation:**

My favorite vacation was Mexico for a good friend's wedding. Being able to do some golfing and getting out of the North Dakota cold for a little bit.



**Heather Ackerman**

**Current Job:** Controller / SRT Communications, Inc. / Minot

**Hometown:** Minot

**Alma Mater/Degree:** Minot State University / Bachelor of Science in Accounting

**What inspired you to become a CPA?**

My love for numbers led me down the accounting path. I like the attention to detail that is required to do the job.

**What is your favorite thing about your job?**

I like the fact that there is always a problem to be solved in accounting - I never get bored!

**What was your first job?**

My first job was a checker/bagger at a local grocery store.

**Tell us about your family:**

My husband, Jeremy, and I will celebrate our 25th anniversary later this year. We have 2 daughters that both attend Minot State University and play hockey for the Beavers.

**What do you like to do in your free time?**

I enjoy spending time with my family at our lake cabin in the summer. In the winter you will usually find me watching a hockey game.

**Favorite Vacation:**

My favorite vacation so far was to Maui...it was amazing! We are currently planning a family vacation to Italy later this spring.

**Favorite Food:**

My mom's homemade chicken noodle soup.



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In the original bill, a section on uniform licensure had language to exclude boards who already had a system in place that allowed for easier mobility. However, the language used would not have excluded the Board of Accountancy. Both the Board of Accountancy (BOA) and the Society asked that “existing interstate mobility” be added to the verbiage so that the BOA could be excluded from the requirements. While the requirements under the uniform licensure section of this bill were not onerous, they either duplicated systems already used by the BOA and in some cases could have REDUCED mobility for CPAs.

Another section of the bill required that a licensing exam be offered monthly. Although the CPA exam is offered on a continuous basis, the exam is a national exam and the BOA does not dictate when it is offered.

Finally, we opposed a section on alternative pathways to licensure which was vague and could have interfered with the current CPA mobility.

Amendment: The Society’s lobbyist was able to share these issues with the bill sponsor and they included our requested updates in an amendment. During the bill hearing, the author of the bill was reviewing the amendment and noted our request for the “existing interstate mobility” language. His comments were, “If every one of our boards operated like the Board of Accountancy, we wouldn’t be here today. They have the best system in place.” Hats off to the North Dakota Board of Accountancy and staff as well as the CPA Profession for having a top-notch licensing system!

The amendment, which addressed our concerns, was adopted. The Senate then passed the bill with a vote of 45-1. Now SB 2395 moves onto the House.

**SB 2308 A bill to reduce the number of boards and commissions and provide for an interim study to assess boards for inefficiencies and duplication.**

Position: Neutral but Monitoring  
Status: Passed the Senate 30-15  
While yet another study seems unnecessary, we anticipate that the Board of Accountancy will meet and/or exceed all standards reviewed in the study. What we don’t want to see is a recommendation to merge the BOA with other boards or staffing of boards. We know from other states that when this happens, the Board of Accountancy becomes less responsive and more reactive instead of proactive. On a positive note, this bill was heard in the Senate State and Local Government Committee. These legislators have dealt with multiple board bills in the past and they seem to have a good understanding of the importance of licensing and the work boards do.

**HB 1442 A bill to create a legislative task force on government efficiency**

Position: Neutral but Monitoring  
Status: Passed the House 88-2

This bill will create a task force that will review and analyze budgets from boards and commissions. It intends to collaborate and receive testimony from boards to identify areas to increase efficiency, implement cost-saving measures, and determine areas of state government deemed unnecessary. These are all good things! We would expect a good report on the Board of Accountancy. In case you were not aware, the Board of Accountancy is self-funded and does not receive money from the State of North Dakota.

**SB 2251 A bill relating to audits conducted by the state auditor.**

Position: In favor of the bill as passed  
Status: Passed the Senate 42-4

The portion of this bill that the Society appreciates is an update to progress payment made to public accountants. Currently, a political subdivision can retain 20 percent of any progress payment until the audit report is accepted by the state auditor. This bill would change that percentage to five percent.

**HB 1156 A bill to allow ESOP ownership of an Accounting Firm**

Position: Neutral  
Status: Passed the House 91/0

This bill would still require that 51% or more of the beneficial ownership of the plan belongs to Certified Public Accountants.

**SB 2242 & HB 1220** are bills that look to create an accelerated bachelor’s degree with only 90 credits instead of the current 120 credits. This is a national trend and could have impacts on licensing.

There are several other tax bills that we are monitoring for informational purposes for our members. Watch for more reports as the session progresses. In the meantime, if you have any questions or concerns, please contact the Society.

**WELCOME NEW MEMBERS**

- Hanna Abed..... Mayville, ND
- Lindsey DiFiore .....Moorhead, MN
- Caleb Dockter ..... Grand Forks, ND
- Amanda Eidschink Detroit Lakes, MN
- Ginger Goven..... Wilton, ND
- Cole Gravesen..... Kenmare, ND
- Owen Hanson ..... Fergus Falls, MN
- Charnelle Imsland .....Williston, ND
- Kiara Jangula..... Jamestown, ND
- Kaylee Lang ..... Devils Lake, ND
- Mason Martinson ..... Fargo, ND
- Ty Miller..... Worland, WY
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- Augusta Ramsey ..... Fordville, ND
- Jada Shorter .....Magnolia, TX
- Austin Sparrow ..... Fargo, ND
- Jodi Stenberg ..... Fargo, ND
- Alice Wadsworth ..... Bismarck, ND
- Jack Watzke .....Moorhead, MN
- Jie Zhang ..... West Fargo, ND



## LOW-INCOME TAXPAYER CLINIC

University of North Dakota Nistler College of Business & Public Administration is excited to announce that it has received federal funding to establish a Low-Income Taxpayer Clinic (LITC), which will serve all of North Dakota. As the only IRS LITC in the state, the clinic provides free representation for taxpayers who meet federally established economic guidelines. The clinic represents low-income taxpayers in IRS controversies and offers services including representation for IRS notices, audits, appeals, collections, tax court litigation, prior year tax returns, and incorrect accounting issues.

The clinic provides an opportunity for tax professionals to participate on a pro-bono panel. As a pro-bono panel volunteer, CPAs can provide valuable community service outside of tax busy season and obtain additional experience in tax representation. Panel volunteers will provide assistance on a case-by-case basis upon request from the clinic's tax and legal expert.

To learn more about the clinic, refer potential clients, or volunteer to participate in the pro-bono panel, please contact Dr. Jane Weiss at [und.litc@und.edu](mailto:und.litc@und.edu) or 701-777-4567



# Low-Income Taxpayer Clinic

The Low-Income Taxpayer Clinic at the University of North Dakota provides free representation for qualified low-income taxpayers who meet economic guidelines set by federal law. Services include:

- Audit issues
- Appeals
- Collection matters
- Tax Court litigation
- Response to IRS notices
- Correction to account problems
- Certain amended/prior year returns

To see if we can be of assistance, please contact the clinic at:

Email: [und.litc@und.edu](mailto:und.litc@und.edu)

Phone: 701-777-4567



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## Upcoming Webinars

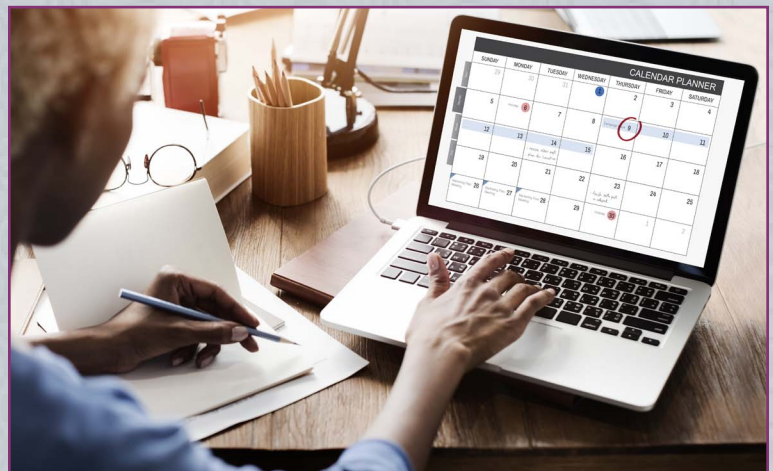
### March

- 5 *Introduction to Not-for-Profit Accounting*
- 7 *Inventory, Expense and Payroll Fraud*
- 8 *Five Amazing Business Books in 100 Minutes*
- 10 *Blockchain Technology: What Every CPA Should Know*
- 11 *The Yellow Book: From Beginning to End*
- 12 *Ethics of AI: A CPA's Guide*
- 13 *Creating A Culture of Trust*
- 14 *Microsoft 365 Copilot - Boost Your Productivity*
- 15 *2024 Governmental GAAP Update*
- 17 *An Ethical Framework - How It Works*

### April

- 1 *ChatGPT for Accountants: 50+ Use Cases*
- 3 *The 10 Must Know Excel Features*
- 4 *Better Forecasts: Be a Better Predictor*
- 5 *Embracing Neurodiversity in the Workplace*
- 7 *Microsoft 365 Deployment Bootcamp for Your Practice*
- 8 *LinkedIn Profile Secrets for CPAs*
- 10 *Forensic Accounting: When The Office Is A Crime Scene*
- 16 *Yellow Book Ethics*
- 15 *Drives Results with Metrics*
- 17 *Professional Ethical Considerations for CPAs*

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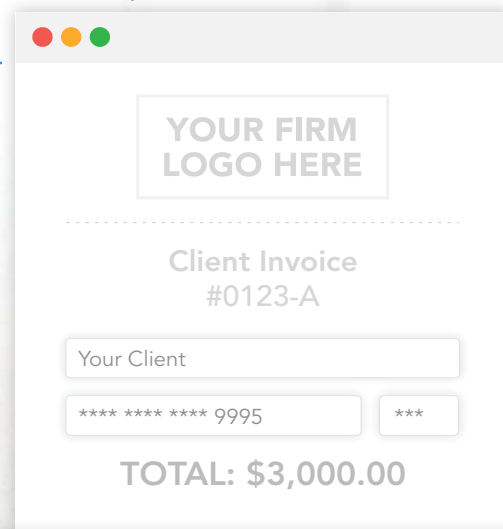
65% of consumers prefer to pay electronically



62% of bills sent online are paid in 24 hours



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PAY CPA

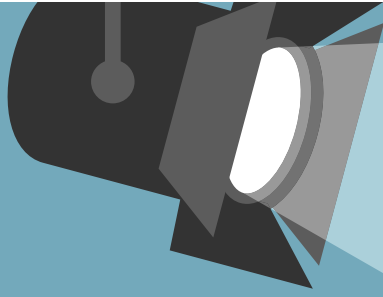
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## **CLARENCE SITTER**

### **NATIONAL VOLUNTEER SPOTLIGHT**

#### **Tell us about the national position you hold and what it entails.**

I am currently completing a three-year term representing North Dakota CPAs on the AICPA council. North Dakota has two voting members on the AICPA council and the other representative is an officer of the State Society Board of Directors. The primary responsibility is to attend a spring and fall AICPA council meeting and vote on any issues that are presented at those meetings. In addition, attending a regional meeting in the spring is also expected. The regional council meeting is more of a work session for the AICPA to better be able to get insights and opinions from the states on a variety of topics. Reporting responsibilities include providing the ND CPA Society Board of Directors an update after each AICPA meeting and to write a newsletter article for our members.

#### **Tell us about your career path and what led you to the AICPA Council.**

I was encouraged to be involved in the ND CPA Society by those I worked with at Eide Bailly. It was through becoming active on various committees and the Board of Directors for the North Dakota CPA Society that led to my passion to represent CPAs on a national level. I am honored to advocate for the issues that are important to CPAs in North Dakota and bring back the education on various topics at the national meetings to our members

#### **How has your involvement with the CPA Society benefited you?**

The involvement I have had with the ND CPA Society is one of the most rewarding experiences in my career. Not only has it helped me build relationships with other great CPAs in North Dakota, but it has resulted in life-long friendships. It has increased my knowledge of our profession, the pride that our profession has in a self-governance model that is unique in our world, and provided the ability to give back to a profession that has provided so much to me and my family.

#### **What has been the biggest benefit of being involved with AICPA?**

Being involved at the national level is very helpful to see how the issues we deal with in North Dakota are not unique to other parts of the country. We all have similar challenges. I am always intrigued by the information that is shared at the national meetings on all things related to our profession which are so diverse. There is always lots of information on audit and assurance services, tax issues, recruitment and retention strategies to the profession, the political landscape, technology advances among other topics. I enjoy learning about what is happening that may impact our members in North Dakota and voice thoughts and ideas with the AICPA thought leaders before they make decisions. The relationships we build are also valuable and it is always amazing to me how small the world is at those meetings.

#### **Any updates or items of interest you would like to share with members?**

I am looking forward to the Spring Council meeting in May that will take place in Washington D.C. We will be meeting with the ND senators and representative to advocate for key issues that help CPAs do their jobs more effectively and efficiently. This is one of the highlights of being on the AICPA council due to the conversations that we get to have and help move things forward.

Dave Glennon will be taking over this role starting this spring and he will be another great representative on the AICPA council for North Dakota





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**Before you invest, consider whether your or the beneficiary's home state offers any state tax or other state benefits such as financial aid, scholarship funds, and protection from creditors that are only available for investments in that state's qualified tuition program.**

The College SAVE Plan is a 529 plan established by the State of North Dakota. Bank of North Dakota (Bank) acts as trustee of College SAVE Trust, a North Dakota Trust, and is responsible for administering College SAVE Trust and College SAVE. Ascensus Broker Dealer Services, LLC ("ABD"), the Plan Manager, and its affiliates, have overall responsibility for the day-to-day operations of the Plan, including recordkeeping and marketing. The Vanguard Group, Inc. (Vanguard) provides underlying investments for the Plan. The College SAVE's Portfolios, although they invest in mutual funds, are not mutual funds. Units of the Portfolios are municipal securities and the value of units will vary with market conditions.

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## ETHICS CORNER

### The Case of The Undisclosed Ketch

Noah Zark, CPA is a partner with Zark, Bark & Dark CPAs (ZB&D). His client, Ayat Twosale, CPA is the CFO at *A Fine Ketch*, a publicly held sailing charter organization that operates in the Caribbean.

During fieldwork on ZB&Ds 2024 audit, the audit crew noted that Ayat was sending monthly financials and collateral reports to A Fine Ketch's lender. She signed a statement that the financials were in accordance with GAAP. They did not depreciate the floating fleet.

Q. Anything unethical here?

A. Yes, Ayat, who signs these reports as a CPA, vouched for the adherence to GAAP, which was untrue. See ET 2.130.010



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 & charities, including organizations subject to Circular A-133.



## CLASSIFIEDS

**North Dakota Practices for Sale:** Fargo EA Practice - Gross Income \$426K; *ND1036*. For more information call 800-397-0249 or view listing details and register for free email updates at [www.APS.net](http://www.APS.net).

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## INTERNSHIP BOARD

The North Dakota CPA Society now features an Internship Opportunities Board on our website, including links to accounting internships across the state of North Dakota. Follow the link below to check it out:

<https://www.ndcpas.org/internships>

If your company has an internship opportunity that you would like to have included on the board, please reach out to [membership@ndcpas.org](mailto:membership@ndcpas.org) or call at 701-775-7111.

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# UPDATES FROM THE STATE TAX COMMISSIONER

## Brian Kroshus 2025 LEGISLATIVE SESSION REVIEW



North Dakotans continue to benefit from the historic, half billion-dollar tax relief package passed during the 2023 Legislative Session under HB 1158, which introduced a zero percent first tax bracket and reduced the number of brackets from five to three.

In addition to income tax reform, a primary residence property tax credit (PRC) contained in HB 1158 gave North Dakota homeowners the opportunity to apply for and receive an up to \$500 credit against property taxes owed on their residence. The PRC application period is again underway and will remain open through March 31, 2025. It's important to note that qualifying homeowners need to apply on an annual basis and can do so at <https://www.tax.nd.gov/prc>.

The homestead property tax credit, also a key component of HB 1158, expanded income thresholds used to determine eligibility for 65 and older homeowners, making more households eligible for the credit than before.

In keeping with the 2023 session, property tax relief and reform discussions are again dominating as the forefront as lawmakers consider various proposals as part of the 2025 Legislative Session. Our office continues to be actively engaged, providing analysis, testimony and guidance on a number of tax-related bills.

One bill already passed by lawmakers and signed by the Governor in the current session is Senate Bill 2201, allowing homes held in a trust to qualify for both the 2024 and 2025 PRC credits. To receive last year's 2024 credit, eligible households will verify 2024 residence as part of their 2025 application process.

Beyond legislation to address homes in a trust, three different property tax relief and reform mechanisms have emerged as contenders leading into crossover, ranging from an expanded PRC program, a taxable valuation percentage decrease, and a school mill buydown. Those bill proposals, HB 1176, HB 1575, and HB 1168, will now make their way to the senate for further discussion and debate.

Income tax reform, a key component of the 2023 session, has received limited attention this session. One income

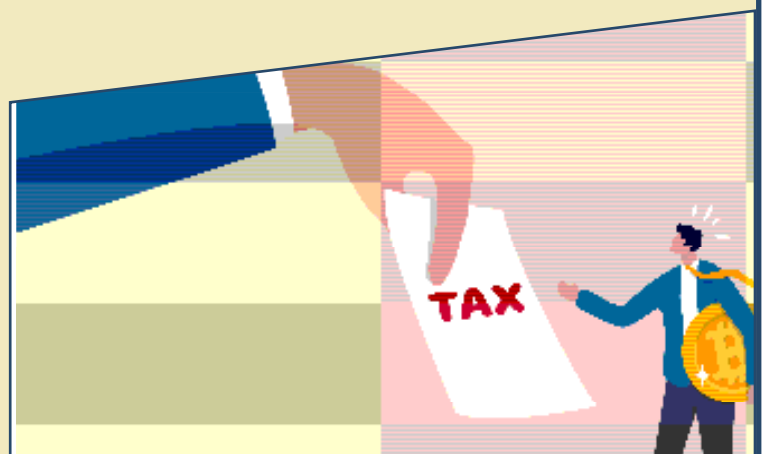
tax-related proposal being discussed relates to the marriage penalty, HB 1388, intended to ensure the married filing jointly tax bracket is double the single bracket, in effect treating married individuals the same as a single individual from an income taxation standpoint.

An additional piece of legislation being considered is SB 2047, sponsored by our office, intended to eliminate the withholding requirement for military pay if requested by the eligible service member. The withholding exemption only applies to wages directly tied to military service and not other sources of income the individual may have.

Beyond the 2025 session, our office is immersed in the 2025 income tax filing season with 465,000 individual income tax returns anticipated. In addition to income tax-related duties, we continue to administer the 2025 primary residence credit program with approximately 115,000 applications received to date. We are also assisting with the homestead, disabled veteran and renter's refund tax credit programs.

As we approach spring, we'll continue to participate in the 2025 legislative session for tax policy issues. As lawmakers consider new tax-related changes and corresponding legislation, a top priority for our office is to ensure tax policy is citizen and tax preparer friendly, easy to interpret, and can be effectively administered.

Invariably, tax law is modified and adjusted each session at least to some extent. As always, our agency is committed to administering the tax laws of North Dakota in a fair, efficient, and effective manner. We welcome your thoughts and insight and if we can ever be of assistance, please do not hesitate to contact us, we're more than happy to visit.



This newsletter is published bimonthly by the North Dakota CPA Society.

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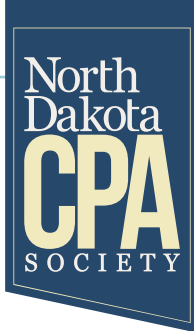
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