

## 2021-2022 CPE Schedule by Date

COVID19: To protect the safety and health of participants, we have made the decision for all CPE programs through June 30th to be virtual only. Starting in July 2021 our plan is to transition back into live and simulcasted courses. We will continue to monitor all our CPE programs and again make changes on a month-by-month basis if needed. Please visit [sdcpa.org](http://sdcpa.org) for the most up to date status on courses.

 Indicates a live simulcast is available in addition to in-person attendance

Date	Course	Location
6/7/2021	Conducting a Remote Audit	Online
6/16/2021	Applying the Uniform Guidance in Your Single Audits	Online
6/17/2021	Accounting and Auditing Update for Small Businesses	Online
6/24/2021	Buying and Selling a Business: Tax and Structuring Overview	Online
6/24/2021	Succession Planning for the Small Business Owner: Finding the Exit Ramp	Online
6/25/2021	The Complete Trust Workshop	Online
6/29/2021	Financial Reporting for Not-for-Profit Entities	Online
7/21/2021	Construction Industry Accounting & Financial Reporting	Online
7/27/2021	 Social Security and Medicare: Maximizing Retirement Benefits	Sioux Falls
7/27/2021	 Choice and Formation of Entity	Sioux Falls
8/16/2021	 Financial Statement Fraud	Sioux Falls
8/16/2021	 Construction Accounting—The Impact of the New Standards	Sioux Falls
8/26/2021	 Farm Taxation Update	Sioux Falls
8/31/2021	Farm Taxation Update	Online
Sept 16-17	<b>SDCPAS Annual Meeting &amp; Convention</b>	Sioux Falls
9/17/2021	How To Build A High-Performance Team	Sioux Falls
9/20/2021	Advanced Tax Planning S Corporations	Online
9/21/2021	Social Security	Online
Oct 19-20	Staff Training: Semi-Senior	Online
10/20/2021	Accounting & Auditing Update for the Real World	Sioux City
10/25/2021	Accounting & Auditing Update for the Real World	Online
10/28/2021	S Corporation: Key Issues, Compliance and Tax Strategies	Online
10/29/2021	Advanced Taxation of LLCs and Partnerships	Online
Nov 2-3	<b>42nd Annual Tax Institute</b>	Sioux Falls
11/2/2021	This Year's Best Income Tax, Estate Tax, and Financial-Planning Ideas	Sioux Falls
11/3/2021	Surgent's Best Federal Tax Update	Sioux Falls
Nov 8-9	<b>31st Annual West River Tax Cluster</b>	Rapid City
11/8/2021	This Year's Best Income Tax, Estate Tax, and Financial-Planning Ideas	Rapid City
11/9/2021	Surgent's Best Federal Tax Update	Rapid City

11/12/2021	Federal Tax Update: Individual & Business	Online
11/29/2021	Tax Planning for Small Businesses	Online
11/29/2021	Reviewing Individual Tax Returns: What Are You Missing?	Online
11/30/2021	Reviewing Partnership Tax Returns: What Are You Missing?	Online
11/30/2021	Reviewing S Corporation Tax Returns: What Are You Missing?	Online
12/6/2021	Tax Advisors Update	Online
12/9/2021	The Complete Guide to Payroll Taxes & 1099 Issues	Online
12/10/2021	Preparing Individual Tax Returns for New Staff and Para-Professionals	Online
12/13/2021	Multi-state Taxation	Online
3/24/2022	CFO/Controller's Roadmap to Success: Integrated Planning, Forecasting, and Budgeting	Sioux Falls
3/25/2022	Current Developments and Best Practices for Today's CFOs and Controllers	Sioux Falls



*Indicates a live simulcast is available in addition to in-person attendance  
(all simulcast courses are listed on page 4)*

---

### Conducting a Remote Audit (Virtual)

Auditing changed significantly in 2020, and some of those changes are likely to be with us permanently. This course will take the auditing standards we must follow and apply them practically to real-life examples of remote auditing.

**Date:** June 7, 2021 (8:30am - 12:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Leah Donti

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** E (add \$25 after 5/17)  
**Location:** Online

---

### Applying the Uniform Guidance in Your Single Audits (Virtual)

This course provides you with the knowledge to be more efficient and effective at planning and performing audits in accordance with the requirements of the Uniform Guidance and the Single Audit Act. Make sure your skills are up-to-date with the latest information in this challenging audit area.

**Date:** June 16, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** Lynda Dennis

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** A (add \$50 after 5/25)  
**Location:** Online

---

### Accounting and Auditing Update for Small Businesses (Virtual)

Geared toward practitioners who provide accounting and auditing services to small businesses, this course updates you on the new accounting, auditing, compilation and review standards, and other professional guidance that impact small businesses and their auditors. Materials include practical applications of the topics covered to help you understand and apply the standards to real-life scenarios. With the rate of change in today's regulatory environment, you must stay current on all of the topics impacting the profession. Your clients are counting on you!

**Date:** June 17, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** Renee Rampulla

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** A (add \$50 after 5/26)  
**Location:** Online

---

### Buying and Selling a Business: Tax and Structuring Overview (Virtual)

One of the major transactions CPA clients enter into is a purchase or disposition of a business. To help tax professionals in advising those clients, this course offers a comprehensive analysis of the business and tax aspects of buying and selling a business. It is a practical guide to help practitioners and industry CPAs understand structuring techniques. All CPAs, including controllers and executives in industry, should understand how difficult the process of buying and selling a business has become.

**Date:** June 24, 2021 (8:30am - 12:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** John Evanich

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** F (add \$25 after 6/2)  
**Location:** Online

---

### Succession Planning for the Small Business Owner: Finding the Exit Ramp (Virtual)

The life cycle of the small business can be summed up in three segments: 1) starting the business; 2) operating the business; and 3) getting out of the business. This course focuses on getting out of the business. The most elusive element of owning a small business can be finding the proper exit strategy. This course is designed to provide the business consulting practitioner with tools and concepts to advise the small business owner and assist them in developing the right exit strategy. The course covers exit strategies related to third-party sales and succession planning within a family.

**Date:** June 24, 2021 (12:30pm – 4:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** John Evanich

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** F (add \$25 after 6/2)  
**Location:** Online

---

### The Complete Trust Workshop (Virtual)

The use of trusts will continue to undergo changes in the current year. Clients need to be informed why planning is essential in these changing times. The purpose of this course is to explore the many beneficial issues of trusts, an essential element in estate planning. This course gives insights and practical pointers concerning trusts of every shape and size after tax reform. Clients will be eager to review their estate plans, as the SECURE Act eliminated the popular "stretch IRA" estate planning strategy.

**Date:** June 25, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** John Evanich

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** B (add \$50 after 6/3)  
**Location:** Online

---

### Financial Reporting for Not-for-Profit Entities (Virtual)

Do you know what makes not-for-profit accounting and financial reporting different? This course will cover the requirements under FASB's financial statement standard and provide insight into what makes not-for-profit financial reporting different, such as accounting for grants and contracts. This course will train you to clear key hurdles in not-for-profit accounting and reporting in an efficient and effective manner. Avoid the potholes of confusion and provide a financial picture that end users can truly understand.

**Date:** June 29, 2021 (8:30am - 12:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Rebeka Mazzone

**Developer:** AICPA  
**Area:** Accounting and Auditing  
**Price:** E (add \$25 after 6/7)  
**Location:** Online

---

### Construction Industry Accounting & Financial Reporting (Virtual)

This program explains and illustrates special accounting and auditing issues related to the construction industry. Participants will be able to: apply new construction accounting principals and best practices, advise contractors on how business decisions affect financial statements and comply with new accounting rules.

**Date:** July 21, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** Robert Davidson

**Developer:** Davidson Consulting  
**Area:** Accounting and Auditing  
**Price:** C (add \$50 after 6/29)  
**Location:** Online

---

## Social Security and Medicare: Maximizing Retirement Benefits

Our Social Security system provides retirement, disability, and survivor benefits to millions of Americans. The long-term future of Social Security and Medicare is uncertain, triggering concerns for many workers who are now paying into the system. Attend this course to learn about FICA, the Medicare tax, and more. You will cover real-world situations and use the tools provided to advise your clients to make optimal decisions when it comes to Social Security and Medicare.

**Date:** July 27, 2021 (8:30am - 12:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Tom Prieto

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 7/6)  
**Location:** Eide Bailly LLP

---

## Choice and Formation of Entity

This course will arm the participant with clarity about alternatives regarding choice of entity. Recent changes to tax law have businesses making decisions about the most advantageous choice of entity and reviewing their decisions. Participants will be empowered to have more focused discussions with their clients and to offer recommendations to those clients who own businesses or are planning to do so.

**Date:** July 27, 2021 (12:30pm - 4:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Tom Prieto

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 7/6)  
**Location:** Eide Bailly LLP

---

## Financial Statement Fraud

Instances of financial statement fraud have occurred ever since the first financial statements were prepared. Financial statement fraud poses a significant threat to all businesses regardless of size. In this program, we will discuss fraud, the Fraud Triangle, who commits fraud, fraud red flags and motivations to commit fraud, common fraud activities, COSO internal controls, and selected financial statement fraud case studies.

**Date:** August 16, 2021 (8:30am - 12:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Kenn Heaslip

**Developer:** Kaplan Loscalzo  
**Area:** Accounting and Auditing  
**Price:** F (add \$25 after 7/26)  
**Location:** Eide Bailly LLP

---

## Construction Accounting—The Impact of the New Standards

This program explains and illustrates special accounting and auditing issues related to the construction industry, contractor specific disclosure rules, and current accounting and auditing developments.

**Date:** August 16, 2021 (12:30pm - 4:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Kenn Heaslip

**Developer:** Kaplan Loscalzo  
**Area:** Accounting and Auditing  
**Price:** F (add \$25 after 7/26)  
**Location:** Eide Bailly LLP

---

## Farm Taxation Update

This session will help practitioners recognize unique tax opportunities and pitfalls for taxpayers in the agriculture industry. Our education sessions give tax professionals a forum to discuss current issues affecting their farm and ranch clients. In addition to covering income and deduction items unique to agribusiness producers, we will also cover recent tax developments affecting agribusiness.

**Date:** August 26, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** Paul Neiffer

**Developer:** CliftonLarsonAllen LLP  
**Area:** Taxation  
**Price:** C (add \$50 after 8/4)  
**Location:** Holiday Inn Sioux Falls City Centre

---

## Farm Taxation Update (Virtual)

This session will help practitioners recognize unique tax opportunities and pitfalls for taxpayers in the agriculture industry. Our education sessions give tax professionals a forum to discuss current issues affecting their farm and ranch clients. In addition to covering income and deduction items unique to agribusiness producers, we will also cover recent tax developments affecting agribusiness.

**Date:** August 31, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** Paul Nieffer

**Developer:** CliftonLarsonAllen LLP  
**Area:** Taxation  
**Price:** C (add \$50 after 8/9)  
**Location:** Online

---

## How To Build A High-Performance Team

High-performance teams move organizations further and faster to accomplish their top goals and priorities. Most CPA-leaders don't have the training, experience, or skills to develop a high-performance team. This session focuses on five critical practices to build your team. Learn how to work on your team, not just as a team, to maximize performance and foster talent retention. Explore solutions to your toughest leadership challenges. Led by an executive leadership coach, this highly interactive discussion will cover topics most relevant to participants. Examples of potential topics include leading in a remote work environment, developing emerging leaders, delegation skills, etc. Leave with practical tools to develop your leadership skills and build your team.

**Date:** September 17, 2021 (8:30am - 12:00pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Jon Lokhorst

**Developer:** Lokhorst Consulting LLC  
**Area:** Personal Development  
**Price:** F (add \$25 after 8/26)  
**Location:** Holiday Inn Sioux Falls Airport

---

## Advanced Tax Planning S Corporations (Virtual)

As a tax practitioner, you need to understand the intricacies of the ever-popular S Corporation form of doing business and consider the tax affect various types of S Corporation distributions will have on its shareholders. Updated for the latest guidance on tax reform, this course examines planning and reporting successful complex S Corporation transactions. The uses of Qualified Subchapter S Subsidiaries are also explored to help you minimize your client's tax bill with winning strategies related to this type of entity.

**Date:** September 20, 2021  
**Credits:** 8.0  
**Level:** Advanced  
**Instructor:** Kevin Krantaz

**Developer:** AICPA  
**Area:** Taxation  
**Price:** G (add \$50 after 8/30)  
**Location:** Online

---

## Social Security (Virtual)

Attend this course to learn about FICA, the Medicare tax, and more and advise your clients to make optimal decisions when it comes to Social Security and Medicare.

**Date:** September 21, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** Ron Roberson

**Developer:** TaxSpeaker  
**Area:** Taxation  
**Price:** C (add \$50 after 8/30)  
**Location:** Online

---

## Staff Training: Semi-Senior (Virtual)

In this intensive two-day course, staff will gain the skills and confidence they need to successfully handle small engagements while meeting the needs of both the client and the firm. They'll leave with the capabilities to complete smaller audits, reviews, and compilations with minimum supervision and maximum profitability. Additional topics include analytical procedures, drafting financials statements and footnotes, and improving corporate tax knowledge.

NOTE: Reliable internet access, a webcam and microphone are needed to participate in group discussions during this learning experience. A second monitor or device is highly recommended for ease of completing case materials.

AHI Staff Training is a special course offering and is ineligible to be paired with any discounts (ex. CPE 40 Certificate, CPE 24 Bundle and Committee Discounts).

**Date:** October 19, 2021 – October 20, 2021  
**Credits:** 16.0  
**Level:** Intermediate  
**Instructor:** Richard Ferdinand

**Developer:** AHI Associates  
**Area:** Accounting and Auditing  
**Price:** Special (add \$50 after 9/27)  
**Location:** Online

---

## 2021 Accounting & Auditing Update for the Real World

The course is presented from the perspective of a small firm practitioner who services or works for non-publicly traded entities. The majority of the class time will be spent discussing the standards that, in the instructor's 35 years of experience, have the broadest application to the local practitioner. As always, the floor is also open to discuss whatever current accounting and auditing topics the class participants may want to cover.

**Date:** October 20, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** James Martin

**Developer:** Real World Seminars  
**Area:** Accounting and Auditing  
**Price:** C (add \$50 after 9/28)  
**Location:** South Sioux City Marriott Riverfront

---

## 2021 Accounting & Auditing Update for the Real World (Virtual)

The course is presented from the perspective of a small firm practitioner who services or works for non-publicly traded entities. The majority of the class time will be spent discussing the standards that, in the instructor's 35 years of experience, have the broadest application to the local practitioner. As always, the floor is also open to discuss whatever current accounting and auditing topics the class participants may want to cover.

**Date:** October 25, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** James Martin

**Developer:** Real World Seminars  
**Area:** Accounting and Auditing  
**Price:** C (add \$50 after 10/4)  
**Location:** Online

---

## S Corporations: Key Issues, Compliance, and Tax Strategies (Virtual)

New or existing clients and business need assistance with the most misunderstood areas of S Corporations taxation and how they can use them to their advantage. Be prepared to explain the benefits and drawbacks of electing S Corporation status and why more business taxpayers favor the pass-through entity over the C Corporation. This course will give you the knowledge you need to speak effectively to potential business clients and existing shareholders about how you can make the S Corporation business model work for them.

**Date:** October 28, 2021  
**Credits:** 8.0  
**Level:** Basic  
**Instructor:** Brian Gosline

**Developer:** AICPA  
**Area:** Taxation  
**Price:** G (add \$50 after 10/6)  
**Location:** Online

---

## Advanced Taxation LLCs & Partnerships (Virtual)

Partnership tax law is arguably one of the most complex set of provisions in the Internal Revenue Code. To effectively serve your business and individual partner clients, you must have a good working knowledge of the Internal Revenue Code's sophisticated partnership tax rules and regulations. This course can help you to master the advanced concepts of partnership taxation, so you can provide your clients with valuable advice and tax planning strategies. Updated with the most recent legislation and IRS guidance affecting Partnerships & LLCs, this course will guide you through the complicated world of advanced partnership and LLC tax law. Some of the many concepts covered in this course include special allocations, liquidating and non-liquidation distributions, property basis calculations under various scenarios, and sales of a partnership interest.

**Date:** October 29, 2021  
**Credits:** 8.0  
**Level:** Advanced  
**Instructor:** Brian Gosline

**Developer:** AICPA  
**Area:** Taxation  
**Price:** G (add \$50 after 10/7)  
**Location:** Online

---

## 42nd Annual Tax Institute

This two-day tax conference includes The Best Federal Tax Update Course by Surgent and an additional 8 hours of tax. See descriptions on their individual days.

**Date:** November 2, 2021 – November 3, 2021  
**Credits:** 16.0  
**Level:** Intermediate/Update  
**Instructor:** Steven Wagner

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** D (add \$50 after 10/12)  
**Location:** Sioux Falls Convention Center

---

### **This Year's Best Income Tax, Estate Tax, and Financial-Planning Ideas**

With different tax rates for individuals and trusts, tax planning takes on more importance. New legislation including the SECURE Act and CARES Act increases the importance of generating new ideas for financial planning and saving for retirement. The purpose of this course is to explore practical tax-planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money! Continually updated for legislative developments.

**Date:** November 2, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** Steven Wagner

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** C (add \$50 after 10/12)  
**Location:** Sioux Falls Convention Center

---

### **Surgent's Best Federal Tax Update**

In this course, tax advisors will be fully updated on the most important aspects of recent legislation, including the SECURE Act, CARES Act, and TCJA, as well as major trends on the horizon with a view toward planning considerations. As both formal and informal guidance is issued, you will be kept fully up-to-date.

**Date:** November 3, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** Steven Wagner

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** C (add \$50 after 10/12)  
**Location:** Sioux Falls Convention Center

---

### **31st Annual West River Tax Cluster**

This two-day tax conference includes The Best Federal Tax Update Course by Surgent and an additional 8 hours of tax. See descriptions on their individual days.

**Date:** November 8, 2021 – November 9, 2021  
**Credits:** 16.0  
**Level:** Intermediate/Update  
**Instructor:** Steven Wagner

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** D (add \$50 after 10/19)  
**Location:** Ramkota Inn

---

### **This Year's Best Income Tax, Estate Tax, and Financial-Planning Ideas**

With different tax rates for individuals and trusts, tax planning takes on more importance. New legislation including the SECURE Act and CARES Act increases the importance of generating new ideas for financial planning and saving for retirement. The purpose of this course is to explore practical tax-planning ideas that practitioners can use to assist clients with their needs. This course is crucial for CPAs who are looking for good ideas that can save clients money! Continually updated for legislative developments.

**Date:** November 8, 2021  
**Credits:** 8.0  
**Level:** Intermediate  
**Instructor:** Steven Wagner

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** C (add \$50 after 10/19)  
**Location:** Ramkota Inn

---

### **Surgent's Best Federal Tax Update**

In this course, tax advisors will be fully updated on the most important aspects of recent legislation, including the SECURE Act, CARES Act, and TCJA, as well as major trends on the horizon with a view toward planning considerations. As both formal and informal guidance is issued, you will be kept fully up-to-date.

**Date:** November 9, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** Steven Wagner

**Developer:** Surgent CPE, LLC  
**Area:** Taxation  
**Price:** C (add \$50 after 10/19)  
**Location:** Ramkota Inn

---

### Federal Tax Update: Individual & Business (Virtual)

This rapid-fire course has been designed to review all changes affecting for-profit taxpayers, combining the individual update with the business update without all of the planning and compliance discussion available in the more specialized updates. Just the facts without the frills! Updated throughout the year for up-to-the-minute changes and court cases, the FTU-Ind/Bus course will keep your attendee in the loop for the latest changes.

**Date:** November 12, 2021  
**Credits:** 8.0  
**Level:** Update  
**Instructor:** Mark Mirsky

**Developer:** TaxSpeaker  
**Area:** Taxation  
**Price:** C (add \$50 after 10/21)  
**Location:** Online

---

### Tax Planning for Small Businesses (Virtual)

What tax planning strategies will you provide for your corporate and small business clients? This course explores state-of-the-art planning ideas and tax saving strategies to keep more of your clients' money in their pockets. Updated for the latest legislation and IRS guidance on tax reform, this course answers the tough questions and show you what strategies are best for your clients as a result of the most recent tax legislation.

**Date:** November 29, 2021 (8:00am - 11:45am)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Dennis Riley

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 11/8)  
**Location:** Online

---

### Reviewing Individual Tax Returns: What Are You Missing? (Virtual)

The sheer mass of Internal Revenue Code provisions affecting individual taxpayers presents a considerable challenge for CPA's and tax professionals. Combine that with the potential for input error when utilizing the array of income tax software available creates the potential for a multitude of errors that can occur on the final tax return forms. Join us as we discuss the common errors practitioners make on individual tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including passthrough K-1s, home office issues, hobby losses, rental property, hiring spouses, depreciation, §179 issues, amortization and more! This course follows a highly illustrative case study format to increase participant comprehension and retention.

**Date:** November 29, 2021 (12:45pm - 4:30pm)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Dennis Riley

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 11/8)  
**Location:** Online

---

### Reviewing Partnership Tax Returns: What Are You Missing? (Virtual)

The partnership section of the Internal Revenue Code is arguably one of the most difficult sections to comprehend. That complexity, and the reliability of tax software to properly handle it, can create many issues for you and your staff when processing your client's LLC and partnership tax returns. Join us as we discuss the common errors practitioners make on partnership tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including income, deductions, K-1 reporting, and more! This course follows a highly illustrative case study format to increase participant comprehension and retention.

**Date:** November 30, 2021 (8:00am - 11:45am)  
**Credits:** 4.0  
**Level:** Intermediate  
**Instructor:** Dennis Riley

**Developer:** AICPA  
**Area:** Taxation  
**Price:** E (add \$25 after 11/8)  
**Location:** Online

---



## Reviewing S Corporation Tax Returns: What Are You Missing? (Virtual)

The complexity of S corporation tax law creates a formidable challenge to the tax practitioner for accurate compliance and reporting of their client's S corporation activities. Join us as we discuss the common errors practitioners make on S corporation tax returns that are often missed by review staff. The intent is to sharpen skills for reviewers by examining case studies and discussing issues where additional information from the client may be warranted and areas of tax law where proper treatment requires additional analysis and information. Multiple issues will be discussed including income, deductions, K-1 reporting, and more! This course follows a highly illustrative case study format to increase participant comprehension and retention.

**Date:** November 30, 2021 (12:45pm - 4:30pm)

**Credits:** 4.0

**Level:** Intermediate

**Instructor:** Dennis Riley

**Developer:** AICPA

**Area:** Taxation

**Price:** E (add \$25 after 11/8)

**Location:** Online

---

## Tax Advisors Update (Virtual)

There is no substitute for the unique perspective of a CPA active in public accounting. That's why CliftonLarsonAllen has developed a strategy-packed eight-hour tax seminar, created by practitioners for practitioners. Our author team includes the top tax experts from across the firm, bringing practical insights to the latest developments affecting individuals and small businesses. Our instructors are all active tax practitioners and seasoned speakers who have a passion for teaching and sharing their knowledge.

**Date:** December 6, 2021

**Credits:** 8.0

**Level:** Update

**Instructor:** Chris Hesse

**Developer:** CliftonLarsonAllen LLP

**Area:** Taxation

**Price:** C (add \$50 after 11/15)

**Location:** Online

---

## The Complete Guide to Payroll Taxes & 1099 Issues (Virtual)

Employment taxes are often overlooked as an area where more planning may be effective. Payroll taxes have become an increasing burden for the average business, and IRS penalties for noncompliance have risen dramatically in recent years. They have also been subject to employer incentives. The Service has announced that uncovering noncompliance by employers ranks high on its audit list. This course presents a comprehensive overview of federal payroll taxes, Form 1099, and related compliance issues.

**Date:** December 9, 2021

**Credits:** 8.0

**Level:** Basic

**Instructor:** John Sherrick

**Developer:** Surgent CPE, LLC

**Area:** Taxation

**Price:** C (add \$50 after 11/17)

**Location:** Online

---

## Preparing Individual Tax Returns for New Staff and Para-Professionals (Virtual)

The objective of this course is to train new staff accountants, data processing employees, para-professionals, and bookkeepers to prepare a complicated federal individual income tax return. Over the years, thousands of new staff have received practical, hands-on experience to become familiar with tax forms. This course covers the latest tax law changes, making it essential for your new staff.

**Date:** December 10, 2021

**Credits:** 8.0

**Level:** Basic

**Instructor:** John Sherrick

**Developer:** Surgent CPE, LLC

**Area:** Taxation

**Price:** C (add \$50 after 11/18)

**Location:** Online

---

## Multistate Income Tax (Virtual)

You can conquer the theoretical conundrums and compliance issues caused by the question of whether or not a business has nexus in a particular jurisdiction. Be the one to guide your client skillfully through the maze of multistate corporate tax codes. Rapidly develop a working knowledge of both multistate tax compliance and related planning opportunities. With the rate of change, you can't afford to be out-of-date with your knowledge of this critical tax area. Course materials will include the latest developments regarding the Wayfair decision.

**Date:** December 13, 2021

**Credits:** 8.0

**Level:** Intermediate

**Instructor:** Bruce Nelson

**Developer:** AICPA

**Area:** Taxation

**Price:** G (add \$50 after 11/22)

**Location:** Online

---

## CFO/Controller's Roadmap to Success: Integrated Planning, Forecasting, and Budgeting

Did 2020 show us that planning doesn't work? It might seem that way. But, obviously some organizations survived far better than others due to their ability to handle unexpected change. Many organizations spend huge amounts of money and effort at planning, forecasting, and budgeting and all too often the three disciplines are separated and not connected throughout the company. It appears that people who are doing the strategic planning aren't talking with the people who are doing the budgeting or forecasting. Also, there is a lack of uniform accountability throughout the organization. The pandemic has shown us that our planning process must be far more nimble and allow our organization to shift rapidly. This course is designed to completely integrate the planning process and show how it can move from long-range thinking, through medium-term planning, through the annual budget, and to the monthly cash-flow forecast. This course will teach the participant how to avoid many political pitfalls that end up causing a lack of accountability and often cause the planning process to be demotivating to the staff. This isn't just a strategic planning course or a budgeting course. It is a course that looks at the entire planning process from beginning to end and shows how much smoother it can be when it is an integrated process. While it is a technical course discussing many of the technical tricks and tips for producing a good plan, it is also a management course in that it will discuss the political aspects of planning.

**Date:** March 24, 2022

**Credits:** 8.0

**Level:** Intermediate

**Instructor:** Jason Carney

**Developer:** Surgent CPE, LLC

**Area:** Management Services

**Price:** B (add \$50 after 3/2)

**Location:** Eide Bailly LLP

---

## Current Developments and Best Practices for Today's CFOs and Controllers

In today's rapidly changing world, finance professionals are required to wear many hats and are often the keys to the organization's success. On one hand, they need to be abreast of the latest proven financial skills for making the best decisions, and on the other hand they need the best skills to motivate, manage, and lead people. Being pigeon-holed into one area or another is neither good for career building nor for the good of the organization. This reality has proven to be even more true with the advent of COVID-19. This course is designed to give the CFO and controller the skills needed to lead their organizations into the rapidly changing decade and also redesigned to concentrate on what we have learned from the pandemic. Another unique aspect of this course is its constant evolution. We know change is occurring at an exponential rate, and that has proven to be the case in all areas of finance, management, and leadership over the past year. The course deals with these new issues and will continue to be updated as necessary throughout the year.

**Date:** March 25, 2022

**Credits:** 8.0

**Level:** Update

**Instructor:** Jason Carney

**Developer:** Surgent CPE, LLC

**Area:** Business Management & Organization

**Price:** B (add \$50 after 3/3)

**Location:** Eide Bailly LLP

---

## CPE / COVID-19:

*Please Note: An inherent risk of exposure to COVID-19 exists in any public place where people are present. COVID-19 is an extremely contagious disease that can lead to severe illness and death. According to the Centers for Disease Control and Prevention, senior citizens and guests with underlying medical conditions are especially vulnerable. By attending any SDCPAS event, you voluntarily assume all risks related to exposure to COVID-19.*

*Ensuring our attendees, discussion leaders and staff are cared for in a safe and healthy environment is our first priority. As a precaution, anyone attending a live-in person SDCPAS event need to do a health assessment prior to entering the event.*

*SDCPAS: The South Dakota CPA Society has made the decision for all CPE programs through June 30th to be virtual only. Starting in July 2021 our plan is to transition back into live and simulcasted courses. We will continue to monitor all our CPE programs and again make changes on a month-by-month basis if needed. Please visit [sdcpa.org](http://sdcpa.org) for the most up to date status on courses.*

*ISCPA: The Iowa Society of CPAs has made the decision that all their ISCPA CPE programs through September 2021 will remain virtual. This will directly affect all our co-sponsored CPE courses in Sioux City. At this time, they have one in-person course in Sioux City in October, the rest will be offered in virtual format.*

## Policies and Procedures

This catalog contains the core group of continuing professional education programs being presented in 2021. The SDCPA Society Board of Directors has approved the programs, fees, and the following policies and procedures. All courses are designed to meet the CPE requirements of the South Dakota Board of Accountancy. There are no continuing education requirements for membership in the South Dakota CPA Society. However, there are CPE requirements for licensees in the state as well as for members of the American Institute of CPAs. To see all CPA Policies and Procedures, visit [www.sdcpa.org](http://www.sdcpa.org) under the CPE section.

*South Dakota CPA Society is in compliance with the CPE rules required by the SD Board of Accountancy. For a complete list of the CPE rules see the web site – [www.sdcpa.org](http://www.sdcpa.org) under the CPE section.*

**PRICES** – See price codes for fees.

**Prices for LATE FEES:** ALL late registrations will be subject to the \$50 late fee, (\$25 late fee for 4hr CPE courses).

**METHOD OF PAYMENT** – CPE may be paid by check or credit card. Checks should be made payable to “SDCPAS” or “South Dakota CPA Society”. The Society accepts VISA, MasterCard and Discover Card. Credit card payments are not accepted for CPE-40 Certificates and CPE-24 Bundles.

**REGISTRATION** – Registrations are accepted at any time. All courses require prepayment and there is a \$50 late fee for registrations postmarked after the date published with each course in this catalog. Deadlines are approximately three weeks prior to the course presentation dates. Online, mail, fax, and phone registrations are accepted.

**CONFIRMATIONS & CANCELLATIONS** – Approximately three weeks prior to the course date a determination will be made as to whether or not the course will be held. If the program will be held, confirmations will be sent via email to all participants approximately seven days in advance of the course, reminding them of the date, time, course title, and location. If the program will be canceled (most likely due to insufficient number of registrants) an attempt will be made to reach each participant to notify him or her of the cancellation. If you do not receive the confirmation and link to the materials five days prior to the course, please contact the Society office.

**PAPERLESS** – Materials will be offered in PDF format only. A link to the materials will be sent out via e-mail to all registrants at least five days prior to the program. Electronic Materials Terms and Conditions; Electronic materials for the events are copyrighted and permission to print is granted to the paid participant of the event exclusively. Materials will not be provided to you at the event. Should you choose to bring your laptop to the event, a charging station will be available for you to use. Internet access will be provided in the meeting rooms. Once the materials are sent; refunds, transfers and cancellations are not accepted.

**COMPUTATION OF CREDITS** - All course hours are based on a 50-minute classroom hour. A minimum of one CPE credit must be earned initially, but after the first CPE credit has been earned, credits may be earned in a one-fifth or one-half increments.

**DOCUMENTATION / ATTENDANCE** – After the completion of the course we will send proof of attendance via email for your records. You will need to retain documentation for 4 years. All participants are asked to register their attendance at the course site on signature sheets. Copies of these sheets as well as the list of participants are forwarded to the South Dakota Board of Accountancy for their records. The same information will be kept on file at the South Dakota CPA Society office for a period of five calendar years following the calendar year of the course.

**Your CPE transcripts can now also be found at [www.sdcpa.org](http://www.sdcpa.org) under My CPE Transcripts. You can also enter Non-Society courses on your page to store all your CPE in one location.**

**AUDITS** - the South Dakota CPA Society is an approved CPE sponsor. All documentation of attendance has been sent to the South Dakota Board of Accountancy. Therefore you are not required to submit documentation on courses that you attend through the CPA Society in the event of an audit.

**NON-SPONSORED CPE COURSES** - Proper documentation is required on all CPE. If you attend non-sponsored courses, you are required to maintain documentation including course title, sponsor, date, credited hours and VERIFICATION OF ATTENDANCE. A Non-Sponsor CPE Verification Form can be found at [www.sdcpa.org](http://www.sdcpa.org)

**SITE LOCATIONS** – Below are locations of all courses not being held at a hotel:

Sioux Falls – Eide Bailly LLP (River Centre Building) 200 East 10 <sup>th</sup> St (2 <sup>nd</sup> Floor) Sioux Falls, SD 57104	Sioux Falls Convention Center 1201 N West Ave Sioux Falls, SD 57104
--	---

**LODGING ARRANGEMENTS** – Blocks of sleeping rooms have been reserved for participants on a first-come first-reserved basis and will be released three weeks prior to the course dates by the motels. Please make your sleeping room reservations directly with the motel and tell the reservation staff that you are attending a South Dakota CPA Society presentation in order to receive the quoted rate. If you have difficulty making your motel accommodations, please contact the Society office at 605-334-3848 for assistance.

Downtown Sioux Falls Hilton Garden Inn  
(Near Eide Bailly LLP)  
201 E. 8<sup>th</sup> Street – 605-444-4700  
\$119.00 (Corporate Code: N2682237)

Sioux Falls Sheraton Hotel  
(Adjacent to Convention Center)  
1211 N West Ave – 605-331-0100  
\$109.00

Sioux Falls Holiday Inn City Centre  
100 W 8th Street– 605-339-2000  
\$104.00 August

Rapid City Ramkota Inn  
2211 N LaCrosse St – 605-343-8550  
\$59.00 November

Rapid City The Rushmore Hotel  
445 Mt Rushmore Rd– 605-348-8300  
(Please call for rates)

South Sioux City Marriott Riverfront (formerly Marina Inn/Delta Hotels)  
385 E Fourth St – 402-494-4000  
S. Sioux City NE 68776  
(Please call for rates)

Sioux Falls Ramada Hotel & Suites  
(Near Convention Center)  
1301 West Russell Street – 605-336-1020  
(Please call for rates)

Sioux Falls Comfort Inn & Suites  
3721 West Avera Drive – 605-275-9577  
\$89.00 ([click here](#) for reservation)

Holiday Inn Sioux Falls Airport  
2040 W Russell St – 605-331-2040  
\$122.00

CPE Price Codes				
PRICE CODE	SOCIETY MEMBER/ AICPA MEMBER	SOCIETY MEMBER/ NON AICPA MEMBER	NON SOCIETY MEMBER/ AICPA MEMBER	NON SOCIETY MEMBER/ NON AICPA MEMBER
A	\$240	\$270	\$290	\$320
B	\$270	\$270	\$320	\$320
C	\$285	\$285	\$335	\$335
D	\$450	\$450	\$500	\$500
E	\$140	\$155	\$165	\$180
F	\$155	\$155	\$180	\$180
G	\$255	\$285	\$305	\$335
If you register after the deadline for a course, add \$50 late registration fee.				

### CPE 40 Certificate

The CPE 40 certificate allows members or their firm/company to save money by purchasing a block of qualifying 40 CPE hours.

#### Certificate Price:

\$1150 (\$1300 for non-members) if purchased by May 31st and 40 hours are selected and used within the CPE year.

\$1250 (\$1350 for non-members) can be purchased any time and no course selection is required.

CPE 40 Certificates qualify for South Dakota CPA Society sponsored courses – live seminars and simulcasts only.

For additional information about the CPE40 Certificate please visit [sdcpa.org](http://sdcpa.org) or contact the Society.

\_\_\_\_\_ CPE 40 Certificates for \$1150 (\$1300 for non-member)  
Must be purchased by May 31, 2021

\_\_\_\_\_ CPE 40 Certificates for \$1250 (\$1350 for non-member)  
May be purchased anytime

### CPE 24 Bundle

The CPE 24 bundle allows members or their firm/company to save money by purchasing a block of qualifying 24 CPE hours

#### Bundle Price:

\$780 (\$840 for non-members) can be purchased any time and no course selection is required.

CPE 24 Bundles qualify for South Dakota CPA Society sponsored courses – live seminars, webinars and simulcasts.

For additional information about the CPE24 Bundle please visit [sdcpa.org](http://sdcpa.org) or contact the Society.

\_\_\_\_\_ CPE 24 Bundle for \$780 Member

\_\_\_\_\_ CPE 24 Bundle for \$840 Non-Member

Firm/Company: \_\_\_\_\_

Contact Name: \_\_\_\_\_ E-Mail: \_\_\_\_\_

(credit card payments are not accepted for CPE40 Certificates and CPE24 Bundles)

	DATE	HOURS	COURSE	PARTICIPANT
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____
6.	_____	_____	_____	_____
7.	_____	_____	_____	_____
8.	_____	_____	_____	_____

### 2021 South Dakota CPA Society CPE Registration Form

(Please duplicate this form as needed)

Name \_\_\_\_\_  
Company \_\_\_\_\_  
Address \_\_\_\_\_ State: \_\_\_\_\_  
City \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone: \_\_\_\_\_  
After Hours Phone: \_\_\_\_\_  
Email: \_\_\_\_\_  
SD CPA Member? ☐ Yes ☐ No  
CPA? ☐ Yes ☐ No AICPA Member # \_\_\_\_\_

- ☐ Sole Practitioner, Shareholder, Partner  
☐ CPA Firm Staff ☐ Industry  
☐ Staff ☐ Government, Education

Course \_\_\_\_\_  
Course Date \_\_\_\_\_  
☐ Check Amount Enclosed \$ \_\_\_\_\_  
Charge: ☐ Visa ☐ MasterCard ☐ Discover  
Acct. # \_\_\_\_\_ Exp. \_\_\_\_\_  
Name on Card \_\_\_\_\_  
Billing Address \_\_\_\_\_ Billing Zip: \_\_\_\_\_

#### Make checks payable to SDCPAS and mail to:

South Dakota CPA Society  
5024 South Bur Oak Place, Suite 108  
Sioux Falls, SD 57108  
Telephone: (605) 334-3848 Fax: (605) 334-8595  
www.sdcpa.org

### 2021 South Dakota CPA Society CPE Registration Form

(Please duplicate this form as needed)

Name \_\_\_\_\_  
Company \_\_\_\_\_  
Address \_\_\_\_\_ State: \_\_\_\_\_  
City \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone: \_\_\_\_\_  
After Hours Phone: \_\_\_\_\_  
Email: \_\_\_\_\_  
SD CPA Member? ☐ Yes ☐ No  
CPA? ☐ Yes ☐ No AICPA Member # \_\_\_\_\_

- ☐ Sole Practitioner, Shareholder, Partner  
☐ CPA Firm Staff ☐ Industry  
☐ Staff ☐ Government, Education

Course \_\_\_\_\_  
Course Date \_\_\_\_\_  
☐ Check Amount Enclosed \$ \_\_\_\_\_  
Charge: ☐ Visa ☐ MasterCard ☐ Discover  
Acct. # \_\_\_\_\_ Exp. \_\_\_\_\_  
Name on Card \_\_\_\_\_  
Billing Address \_\_\_\_\_ Billing Zip: \_\_\_\_\_

#### Make checks payable to SDCPAS and mail to:

South Dakota CPA Society  
5024 South Bur Oak Place, Suite 108  
Sioux Falls, SD 57108  
Telephone: (605) 334-3848 Fax: (605) 334-8595  
www.sdcpa.org

### 2021 South Dakota CPA Society CPE Registration Form

(Please duplicate this form as needed)

Name \_\_\_\_\_  
Company \_\_\_\_\_  
Address \_\_\_\_\_ State: \_\_\_\_\_  
City \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone: \_\_\_\_\_  
After Hours Phone: \_\_\_\_\_  
Email: \_\_\_\_\_  
SD CPA Member? ☐ Yes ☐ No  
CPA? ☐ Yes ☐ No AICPA Member # \_\_\_\_\_

- ☐ Sole Practitioner, Shareholder, Partner  
☐ CPA Firm Staff ☐ Industry  
☐ Staff ☐ Government, Education

Course \_\_\_\_\_  
Course Date \_\_\_\_\_  
☐ Check Amount Enclosed \$ \_\_\_\_\_  
Charge: ☐ Visa ☐ MasterCard ☐ Discover  
Acct. # \_\_\_\_\_ Exp. \_\_\_\_\_  
Name on Card \_\_\_\_\_  
Billing Address \_\_\_\_\_ Billing Zip: \_\_\_\_\_

#### Make checks payable to SDCPAS and mail to:

South Dakota CPA Society  
5024 South Bur Oak Place, Suite 108  
Sioux Falls, SD 57108  
Telephone: (605) 334-3848 Fax: (605) 334-8595  
www.sdcpa.org