

NEBRASKA CPA



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PRESIDENT'S MESSAGE

BY JONI SUNDQUIST, NEBRASKA SOCIETY OF CPAS

MOVING THE NEEDLE FOR THE CPA PROFESSION IN NEBRASKA



With rapid changes occurring in how you are working and the services you provide, your Society is also adjusting and transforming so that we may effectively represent and support the CPA profession in Nebraska now and into the future. Every workplace on the planet has been affected by this crisis. How we all respond truly is the key to the success of our organizations, our communities, our state, and our nation.

In-Person CPE Transforms to Webcasts

On April 24, your Society held its first-ever conference webcast. Despite the challenges created by COVID-19 and the need to remain socially distant, we were able to transform the second annual NESCPA Business & Industry Conference into a successful virtual event, featuring 12 speakers and three breakout sessions, with attendees from as far away as Guatemala! Long-time Society member Lew Trowbridge was one of the nearly 50 webcast attendees. Lew attended while in “stay-at-home” mode in New Mexico. “Great seminar content, really user-friendly technology. Excellent way to knock off some CPE during lockdown!” he stated.

In May and June, we are hoping for additional positive feedback as we do more of the same—transforming our first dozen or so Society courses and events into virtual continuing professional education (CPE) opportunities. We will make any necessary adjustments to the remaining 75 live courses on our 2020 CPE Calendar in the days and months to come. You’ll find the Society’s CPE Calendar starting on page 20 of this issue.

By now, all members should have received the 15th edition of the Society’s 124-page CPE Catalog. The catalog includes descriptions of each of the more than 85 CPE courses being offered from April through December 2020, along with information about the Society’s conferences, pricing, locations, procedural information, and registration forms. You’ll also find a listing of the Society’s board of directors, past chairmen, committee members, and award recipients as well as updates on the Society Foundation’s scholarship program and member benefits, among other information. The digital version of the complete catalog is at <https://nescpa.org/cpecatalog.php>.

Society Seeks Leadership Academy Class II Members

The Society’s Leadership Academy took to Zoom May 5 and 12, meeting virtually for Session 3 of the program, led by Jeremy Wortman, owner of HRD Initiatives. The focus was on building a cohesive, effective team and creating a team vision.

Applications are now being accepted for Class II of the NESCPA Leadership Academy. The Academy is a one-year leadership development program designed to build authentic, emotionally intelligent leaders who understand how to create high-performing teams, manage conflict, and inspire others to deliver results. For details, go to <https://nescpa.org/leadershipacademy.php>. To complete the one-page application, visit <https://www.nescpa.org/pdffiles/ApplicationForm-LeadershipAcademy.pdf>. The Society hopes you will take advantage of this opportunity to help yourself or someone you know grow both personally and professionally.



As we all look forward to a post-pandemic future, we welcome your feedback and hope this issue of Nebraska CPA will provide you with thoughtful information on a variety of important issues impacting the accounting and finance profession.



Advocacy Kicks Into High Gear

In other news, your Society has been trying to move the needle from a legislative and regulatory standpoint to assist our members. Since the beginning of the crisis, we've been in contact with various elected and appointed state and federal officials, as well as the AICPA, on numerous matters, including:

- Urging Sens. Sasse & Fischer to support legislation to clarify that the receipt and forgiveness of coronavirus assistance through the Paycheck Protection Program (PPP) does not affect the deductibility of ordinary business expenses;
- Encouraging the Nebraska congressional delegation to request PPP loan forgiveness guidance from the Treasury Department and Small Business Administration;
- Requesting the state of Nebraska to extend various tax filing and tax payment due dates, along with waivers of penalties and fees;
- Calling on the state of Nebraska to provide guidance concerning employees who are working remotely on a temporary basis due to COVID-19 and payroll withholding;
- Asking the AICPA to provide best practices for CPAs acting as PPP agents and receiving payment for SBA PPP loan services; and
- Requesting Governor Ricketts to include the accounting profession within the list of essential workforce.

We also partnered with the Nebraska Board of Public Accountancy and the Nebraska Secretary of State's office to encourage CPAs to serve as poll workers for the May 12 Primary Election.

Communication Revs Up

In addition to our bi-monthly Nebraska CPA magazine, we've been busy providing you with NESCPA News Updates on at least a weekly basis to ensure you have links to the most relevant resources and information as our nation and our state respond to the COVID-19 crisis.

As we all look forward to a post-pandemic future, we welcome your feedback and hope this issue of Nebraska CPA will provide you with thoughtful information on a variety of important issues impacting the accounting and finance profession.

Thank you for your continued loyalty. We value you and your membership, and recognize the strength of our Society begins with you.

Semper ad meliora. ◀



Joni Sundquist is president and executive director of the Nebraska Society of CPAs. You may contact her at (402) 476-8482 or joni@nescpa.org.

WHAT IT MEANS TO BE A TWO-TIERED STATE

BY DAN SWEETWOOD, NEBRASKA BOARD OF PUBLIC ACCOUNTANCY



Nebraska is a two-tiered accounting state—along with Alabama, Connecticut, Hawaii, Illinois, Kansas, and Oklahoma. Two-tier states have two steps that must be completed before an accountant is considered a licensed CPA. In addition, you need a state's license or permit to meet the substantially equivalent requirements in *other* states.

In the first tier, a Certificate Number is issued permanently to the candidate after successful completion of the U.S. Uniform CPA Examination. This person is known as a Certificate Holder in Nebraska and must file an annual registration with the Nebraska Board of Public Accountancy office. Although considered a Certificate Holder, the individual has no status as a CPA within Nebraska.

After completion of two years of public accounting experience within a CPA firm under the direction of a CPA (or three years in business, government, and academia) a Certificate Holder may file an application for issuance of an Active Permit to Practice that allows the individual to “hold out” to the public as a CPA and practice public accountancy. A license number is issued with the individual's Active Permit to Practice. The permit number is separate from the person's permanent Certificate Number and changes every two years upon successful completion of 80 hours of required Continuing Professional Education (CPE).

If an Active Permit Holder decides to forgo the CPE requirement, they may elect to register with the Nebraska Board of Public Accountancy as an Inactive Registrant and are issued a

registration number. An Inactive Registrant cannot practice public accountancy within Nebraska.

Active CPAs can be verified on the Nebraska Board of Public Accountancy's website at <https://www.nebraska.gov/nbpa/search>.

Please keep the following status descriptions in mind:

Certificate Holder

- "Passed the CPA Exam" for use on resumes only
- Cannot practice public accountancy
- Cannot hold out using the title CPA

Permit Holder

- May use the title "CPA"
- May practice public accountancy

Inactive Registrant

- Cannot practice public accountancy
- Cannot hold out as a CPA
- Must use the disclaimer: "CPA (Inactive Registrant)"

CPE Hours to Renew a Permit

CPE hours required for renewal of your permit to practice equal 80 hours over two years, including four hours of ethics. Do

not confuse the required 80 hours over two years with other derivatives such as 40 hours per year, or with 20 hours of self-study. Ethics hours may be taken in small increments, not all in one four-hour block. CPE must be reported by January 31 each year. CPE reporting is available throughout the year by using the "CPE Online Reporting" feature at <http://www.nbpa.nebraska.gov>. Please refer to the most recent edition of the CPE Guidelines on the NBPA website for specific requirements.

From Inactive Registrant to Active Permit Holder

There is a reinstatement application process to move from an inactive registrant to an active permit holder. The application should be submitted to the NBPA office when all required hours are completed. Reinstatement from inactive registrant to active permit holder requires communication with the NBPA office. Based on your birth year, your licensing period does NOT change, and affects the years for CPE reinstatement reporting. Reinstatement requires careful timing, and State Board staff will be happy to assist you through the process. Please do not try to submit CPE hours online if you are "inactive." You must keep track of those

hours to submit with your reinstatement application.

Changing Address or Employment

Title 288 Rules Chapter 5 §007.06 state, "Each certificate holder shall notify the Board in writing (or via the Board's website) within 30 days of any change of address or change of employment."

There's a Difference

The Nebraska **BOARD** of Public Accountancy (i.e., State Board) is a regulatory agency—think "permits." The Nebraska **SOCIETY** is a membership organization—think "CPE." Often people change their contact information with one organization and not the other. Please be sure to change your information with BOTH entities! ◀



Dan Sweetwood is executive director of the Nebraska Board of Public Accountancy. You may contact him at (402) 471-3595 or dan.sweetwood@nebraska.gov.

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NEW MANAGERS: CULTIVATE THESE CORE LEADERSHIP SKILLS

BY KATHY GUTIERREZ, MSHRD, CPLP, PHR

You finally earned a promotion to manager. But after the congratulations from colleagues and new business cards, it's up to you to maximize this new role and grow into an impactful leader and respected colleague.

Here's the thing about leadership though: It is a constant evolution. No great leader has ever fully arrived. The things you learn, the different people and situations you manage, and the many decisions and problems you confront are all contributors to your continued growth and success.

Many factors go into an individual's success as a manager, but there are several traits that continually work together during your leadership journey. This column shares these important professional and interpersonal skills for growing into your new role.

Strategic Thinking & Project Management

A leader must be able to plan for the future while meeting today's expectations. This strategic mindset involves setting priorities, supporting organizational goals, and evaluating progress and success. On a tactical level, diligent project management is important for leaders to keep their teams focused and



aligned amidst multiple priorities and responsibilities. An organized leader will stay calm under pressure and keep others on track toward shared goals and objectives.

How do you grow these skills?

- **Focus on results** – Concentrate time and energy on actions needed to move projects forward. Providing and receiving continuous feedback will help improve overall performance. Make

sure to regularly review and assess results to detect gaps, inefficiencies, or roadblocks, as well as areas that are working well.

- **Manage time effectively** – Prioritize work based on deadline and significance. Then, manage and set expectations with team members and internal and external clients. When making decisions, evaluate and understand the long- and short-term

impacts (more on decision-making to follow).

- **Learn to delegate** – Managers who delegate well empower others to grow in confidence and relevance. Delegation increases the amount of client deliverables and teaches team members how to think critically and ask the right questions to complete a task. Giving team members a direct role in successes leads to more engagement and collaboration around future projects and opportunities.

What success looks like: Managers who adopt a strategic mindset and develop strong project management skills will be able to evaluate a team's capabilities, assign the right work to the right members, and keep everyone united around the broader vision of success. As issues or changes arise, the manager will be able to tackle them in a productive and timely manner and keep projects on track with routine updates and progress measurement.

Influence & Communication

The ability to influence others is vital to professional development. As you achieve higher levels of leadership, you will need to motivate others around a common goal and execute on decisions, big and small. This requires clear communication to get others to embrace the vision. Managers who achieve this skill will be able to make a positive impact on others through persuasion and engagement.

How do you grow these skills?

- **Develop organizational intelligence** – There's the official org chart and then there's an informal structure. Embrace this multifaceted reality and work within organizational politics to advance initiatives. Strategic networking can help you hone this skill.
- **Promote yourself** – It may seem selfish, but authentic and credible self-promotion can boost visibility for your team and initiatives, lead to greater collaboration, and enhance recognition of value.
- **Build a foundation of trust** – When colleagues trust you, they are more willing to invest fully in a project or goal. Maintaining this trust is a balancing act between toughness and empathy. Push everyone to be their best, but remain sensitive to concerns and feedback.
- **Read the room** – There are a number of different ways to influence others, including reason, inspiration, assertion, and collaboration. You may find that one suits you better overall, but you may need to tap into others depending

on the personalities you are trying to motivate or situations you find yourself in.

What success looks like: Managers who successfully develop the skills of influence are savvy communicators who think strategically before responding and practice active listening while appealing to all team members. This manager is accessible to the team, clients, and prospects, and demonstrates gratitude for the contributions of others. As he or she earns credibility with other team members, they'll be viewed as a leader and will more easily be able to rally others around organizational goals.

Problem-Solving & Decision-Making

Effective problem-solving is a powerful tool for managers. It allows them to lead teams toward success, reduce frustrations, foster collaboration, and encourage continuous improvement. Decisive and focused leaders have the ability to remain even-keeled in times of high stress and pay attention to detail, yet they are not closed off to new ideas or a different take.

How do you grow these skills?

- **Focus on the solution, not the problem** – Not only does this approach reframe a challenge in a positive way, but it also helps leaders keep an open mind. Cultivate a habit of deep probing: think meticulously, take all angles into account, and be relentless in your pursuit of new information. Often, the solution is right there in front of us, so it's important that managers recognize patterns in behavior or processes that are the crux of the issue.
- **Get out of your own head** – Nobody knows it all. That simple statement is not revolutionary, but some don't heed that truism

and too often that is a roadblock to solving problems and making informed decisions. The strongest leaders are receptive to different perspectives and seek out opportunities to test their assumptions. This stems from a basic humility about leadership and a respect for the talents and insights of team members. Stay open-minded, curious, and engaged with your team members and colleagues. This mindset will allow you to stay nimble if circumstances around the problem or decision change unexpectedly.

What success looks like: Sometimes problems fly under the radar, so managers must ask substantive questions and keenly listen to responses to detect lower profile issues and isolate the root cause. A decisive leader invests the time to understand everyone's concerns and welcomes feedback through brainstorming sessions. Keep in mind that being decisive does not mean making snap decisions; instead, strong problem solvers systematically think through facts, analyze the situation, and find an accurate and appropriate solution.

As new managers and emerging professionals consider the above skills, here is one final piece of advice: don't go it alone. It is important to form trusted relationships that support your personal growth. Find a mentor in your firm who can be your sounding board, help you work through challenges, and offer advice and guidance. There's no need for leadership to be lonely; more engagement and a continued openness to feedback will help you tap into your leadership abilities and fully embrace professional opportunities. ◀

Kathy Gutierrez, MSHRD, CPLP, PHR, is director of human resources for RKL LLP in Lancaster, Pa. She can be reached at kgutierrez@rklcpa.com. Reprinted with permission of the Pennsylvania Institute of CPAs.

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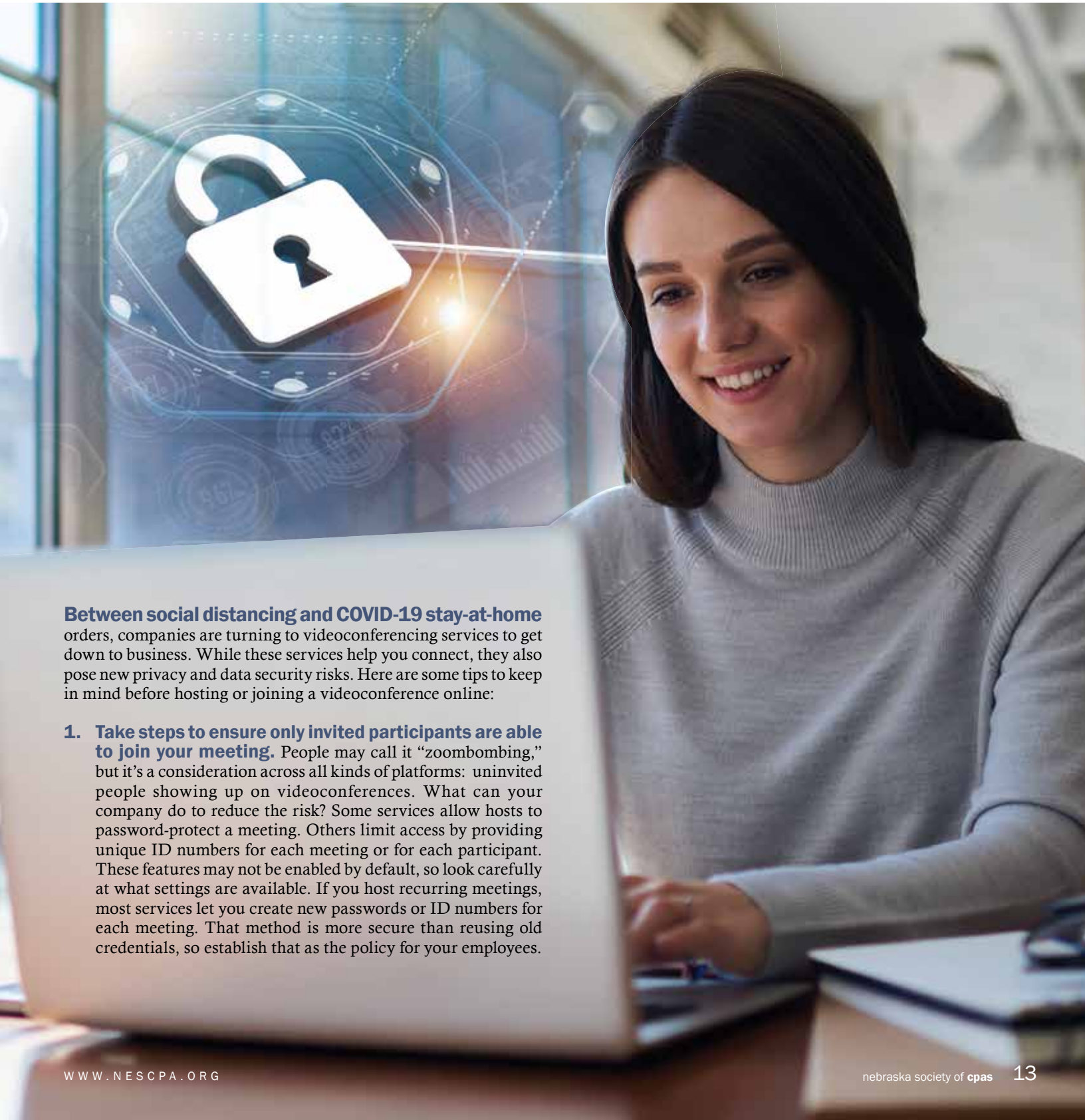
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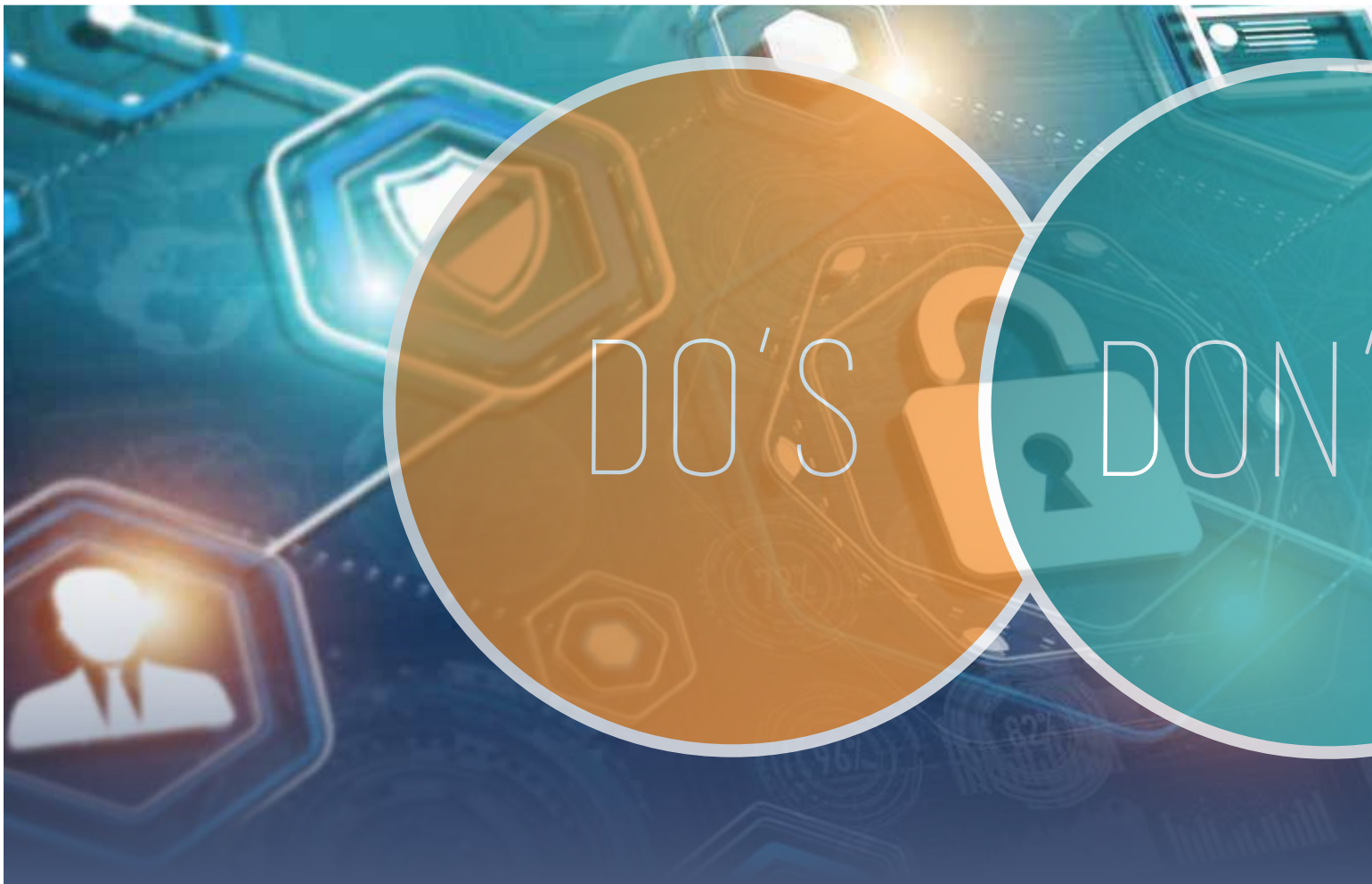
VIDEOCONFERENCING: 10 PRIVACY TIPS FOR YOUR BUSINESS

BY JONAH FABRICANT, FEDERAL TRADE COMMISSION



Between social distancing and COVID-19 stay-at-home orders, companies are turning to videoconferencing services to get down to business. While these services help you connect, they also pose new privacy and data security risks. Here are some tips to keep in mind before hosting or joining a videoconference online:

- 1. Take steps to ensure only invited participants are able to join your meeting.** People may call it “zoombombing,” but it’s a consideration across all kinds of platforms: uninvited people showing up on videoconferences. What can your company do to reduce the risk? Some services allow hosts to password-protect a meeting. Others limit access by providing unique ID numbers for each meeting or for each participant. These features may not be enabled by default, so look carefully at what settings are available. If you host recurring meetings, most services let you create new passwords or ID numbers for each meeting. That method is more secure than reusing old credentials, so establish that as the policy for your employees.



Share these 10 tips with your team, establish company-wide videoconferencing dos and don'ts, and emphasize the need to select the more secure options when hosting or joining videoconferences.

2. **Take advantage of other tools to limit access to meetings.** Conferencing services may give the host the option to lock the meeting once the expected participants have arrived, preventing others from joining. For the greatest level of control, hosts can enable settings allowing them to approve each participant trying to join the meeting. You also may have the ability to remove individual users from the meeting should the need arise.
3. **When you join a meeting, your video camera and microphone may be on by default.** Be aware that participants may be able to see and hear you as soon as you join a meeting. If you don't want to share sound or video, most services allow you to mute yourself or turn off your camera. You may be able to adjust the default settings so your preferences are stored for the next meeting or, depending on the service, you may need to adjust your settings at the beginning of each call.
4. **Check to see if your videoconference is being recorded.** Many services allow the host to record the meeting for future reference. The service should display some indicator you're being recorded—for example, a bright red circle or the word "recording." But remember that a meeting may be recorded even if these indicators don't appear. We've heard reports of videoconferences that have been shared online without participants' knowledge. The safest strategy is to assume you might be recorded and, if possible, avoid sharing private information via videoconference.
5. **Be careful before sharing your screen.** Most services have functions to let you share with the group what's on your screen—for example, a slide show. But before sharing your screen, make sure you don't have open documents, browser windows, or other things on your screen you don't intend for others to see. Some services have options that allow the host to turn off screen sharing or to limit its use to the host.



8. Before using a conferencing service, review key provisions in the service's privacy policy to understand how your information will be handled.

What information does the conferencing service collect about you? Does the privacy policy limit the company from using your information for purposes other than providing their conferencing service? Finally, does the conferencing service share your information with advertisers or other third parties?

9. Update your videoconferencing software. As security issues arise, many videoconferencing companies are updating their software with patches and fixes. That's why it's important for your business to use the improved version. Of course, only accept updates directly from the service's website.

10. Establish preferred videoconferencing practices at your business. Your employees are doing their best to maintain productivity during a trying time. But a well-meaning staffer may inadvertently put sensitive data at risk by enabling videoconferencing services that don't meet your company's privacy or security standards or that could be out-and-out malware. Share these 10 tips with your team, establish company-wide videoconferencing dos and don'ts, and emphasize the need to select the more secure options when hosting or joining videoconferences. ◀

Source: United States Federal Trade Commission, www.ftc.gov

6. Don't open unexpected videoconference invitations or click on links.

With the upsurge in videoconferencing, malicious actors are sending emails mimicking meeting invitations or other communications from conferencing services. To add authenticity, they may copy the logo and look of familiar names in the business. But instead of taking you to a conference, those links may contain viruses or install malware on your computer. The safer practice is to tell your staff or your clients in advance that you have a teleconference planned for a certain time and they should expect an invitation with your name. If they get an invitation they didn't expect, tell them not to open it and definitely don't click on any links. Another tip to help foil videoconference imposters: If the service you're using requires you to download an app or desktop application, make sure you download it directly from the service's website or a platform's app store.

7. If confidentiality is crucial, videoconferencing may not be the best option.

No conferencing service can guarantee the security of your information, so consider alternatives if you need to talk about particularly sensitive topics. Evaluate whether an enterprise service would provide greater security for your company and clients, rather than free services available to the general public. If you're conferencing remotely with a health care provider, ask about dedicated telehealth conferencing services that can include more safeguards to keep information private.



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NAMING BENEFICIARIES OF RETIREMENT ACCOUNTS AFTER THE SECURE ACT

BY ALEXANDER J. WOLF AND NICHOLAS W. O'BRIEN, KOLEY JESSEN



THE SECURE ACT



With the adoption of the Act, a non-spouse individual beneficiary's ability to "stretch" withdrawals from inherited retirement accounts over the beneficiary's lifetime has largely been eliminated.

The Setting Every Community Up for Retirement

Enhancement Act of 2019, known as the SECURE Act (the Act), was adopted last year and took effect January 1, 2020. The Act made significant changes to retirement benefits, including 401(k), 403(b), 457(b), ESOP, and IRA accounts, and implemented new rules regarding payout of retirement accounts to a deceased participant's beneficiaries.

Prior to the Act, most non-spouse individual beneficiaries of an inherited retirement account could take distributions from the account over their life expectancy through a so-called "stretch IRA," delaying receipt of the account funds over a period of many years. By delaying receipt of retirement account funds, the beneficiary could delay the associated income tax liability and take advantage of a significant deferral opportunity. This opportunity was also available to certain types of trusts, generally called "conduit trusts," that were designated as the beneficiary of a retirement account.

With the adoption of the Act, a non-spouse individual beneficiary's ability to "stretch" withdrawals from inherited retirement accounts over the beneficiary's lifetime has largely been eliminated. Instead, in most instances, the account must be fully distributed within 10 years after the participant's death and all related income tax paid at that time.

Because of these changes, your clients who own retirement accounts should review their retirement account beneficiary designations and estate plans to determine if changes are advisable. Below is a series of questions and answers designed to help you guide your clients regarding designation of beneficiaries under the Act.

Q: Did the Act change the rules applicable to a spouse named as beneficiary?

A: The Act did not change a surviving spouse's ability to "roll over" a retirement account or to use a stretch IRA. However, your client should consider the effect the Act would have if their spouse predeceases them.

Q: Should your client consider changes if they have designated their children as beneficiaries?

A: Probably not. Although most non-spouse individuals named as beneficiaries of retirement accounts cannot use a stretch IRA, those individuals may still take advantage of a 10-year payout of the account, thereby delaying receipt of the account funds and the associated income tax liability until the end of that 10-year period. If your client's children are adults and capable of managing inherited assets, then it is likely still preferable the children are named as direct beneficiaries.

If your client's children are minors, they will still qualify for "stretch" payout based on their life expectancies, but only until they reach the age of majority, at which time the 10-year payout rule becomes applicable. In most instances, it is inadvisable for your client to name either minor children or adult children

with spendthrift concerns as direct beneficiaries, and they should instead consider naming a trust for the benefit of such children as the beneficiary.

Q: Should your client consider changes if they have designated a trust as beneficiary of a retirement account?

A: Perhaps. Before the Act, qualifying trusts could take advantage of stretch payout of a retirement account over the lifetime of the oldest trust beneficiary. Now, qualifying trusts must withdraw the full amount of the retirement account within 10 years. Furthermore, if the trust was a so-called "conduit trust," the trustee will be forced to pay the entire amount of the retirement account, after payment of the associated income tax, outright to the trust beneficiaries within 10 years. This change likely adversely affects your client's estate planning if their objective was to delay distributions until children reach certain ages or where they wanted assets retained in lifetime trust for the beneficiaries. Those clients may wish to name a trust structured as an "accumulation trust" as the beneficiary, which allows the trustee the discretion on whether to pay out or retain required minimum distributions within the trust, even after 10 years.

Q: Should your client consider changes if they have designated a charity as beneficiary?

A: No. The Act does not negatively impact the designation of charities as beneficiaries of retirement accounts.

Q: Should your client consider changes for Roth IRAs?

A: Probably not. The distribution rules under the Act apply to Roth IRAs. Most non-spouse individuals named as beneficiaries of Roth IRAs will be required to withdraw the account funds within 10 years. However, since the distributions from a Roth IRA are tax free, the beneficiaries can let the Roth IRA grow and then take the entire distribution in year 10 with no income tax consequences. Because of this, it is unlikely that the Act would change the thinking behind naming beneficiaries of a Roth IRA unless your client planned to delay distribution until children reach certain ages or where they wanted assets retained in lifetime trust for the beneficiaries. ◀



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BUSINESS INSIDER EMPLOYER PAYROLL TAX DELAY CAN HELP CASH-STRAPPED BUSINESSES

BY SHARON KREIDER, CPA

The employer's share of Social Security tax (but not Medicare tax) can be delayed and paid over two years. Many business clients may not know that the deferral applies to:

- Self-employed individuals, and
- Recipients of Paycheck Protection Program (PPP) loans, but only until the date of PPP loan forgiveness.

Employer Payroll Tax Delay

Employers must withhold Social Security taxes on employee wages. Self-employed individuals are subject to self-employment tax. Under the Coronavirus Aid, Relief, and Economic Security (CARES) Act, taxpayers are allowed to defer paying the 6.2% employer share of the Social Security tax (but not the 1.45% employer share of the

Medicare tax) through the end of 2020. The tax is payable over the following two years with half paid by December 31, 2021, and the other half by December 31, 2022.

Deferral Period

The deferral applies to deposits and payments of the employer's share of Social Security tax that would otherwise be

required to be made during the period beginning on March 7, 2020, and ending December 31, 2020. (Section 2302 of the CARES Act calls this period the “payroll tax deferral period.”)

Applicable Dates

The payment for applicable employment taxes between March 27, 2020, and January 31, 2021, won't be due before the applicable dates. The applicable dates are:

1. December 31, 2021, for 50% of employment and self-employment taxes
2. December 31, 2022, for the remaining 50% of those amounts.

An employer is treated as timely in making all deposits of applicable employment taxes required if all such deposits are made by the applicable date.

Self-Employed Individuals

Self-employed individuals may defer the payment of 50% of the self-employment tax on net earnings for the period beginning on March 27, 2020, and ending December 31, 2020. The deferred payment amounts are due on December 31, 2021, for 50% of employment and self-employment taxes, and December 31, 2022, for the remaining 50% of those amounts.

PPP Loan Coordination

Employers who have received a PPP loan may defer deposit and payment of the employer's share of Social Security tax that otherwise would be required to be made beginning on March 27, 2020, through the date the lender issues a decision to forgive the loan, without incurring failure to deposit and failure to pay penalties. Once an employer receives a decision from its lender



An employer is treated as timely in making all deposits of applicable employment taxes required if all such deposits are made by the applicable date.

that its PPP loan is forgiven, the employer is no longer eligible to defer deposit and payment of the employer's share of Social Security tax due after that date. However, the amount of the deposit and payment of the employer's share of Social Security tax that was deferred through the date that the PPP loan is forgiven continues to be deferred and will be due on December 31, 2021, for 50% of employment and self-employment taxes, and December 31, 2022, for the remaining 50% of those amounts. ◀



Read more about the deferral of payroll tax deposits in the IRS FAQs at <https://www.irs.gov/newsroom/deferral-of-employment-tax-deposits-and-payments-through-december-31-2020>.

For more information, contact Western CPE's customer service center at (800) 822-4194 or wcpce@westerncpe.com. ©2020 Vern Hoven and Sharon Kreider



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2020 NESCPA COURSE CALENDAR

DATE	COURSE	CONFERENCE/COURSE TITLE	TYPE	DISCUSSION LEADER	FACILITY & LOCATION	CPE
JUNE						
2	NFPC	24th NFP Conference	CN	Conference	Webcast	8
3-4	GAAC	39th GAAC Conference	CN	Conference	Webcast	16
9	MSTU	Multistate Tax Update	TX	Surgent - David Peters	Webcast	8
10	SSRB	Social Security & Medicare Planning: Planning For You & Your Clients	TX	Surgent - David Peters	Webcast	8
11	AAFP	Advanced Audits of 401(k) Plans: Best Practices & Current Developments	AA	Surgent - Michael Morgan	Webcast	8
12	FSBT	Leases, Financial Instruments & Revenue: The FASB's "Big Three"	AA	Surgent - Michael Morgan	Webcast	8
29	NRRS	Life After Adoption: Applying Topic 606 to Revenue Contracts on an Ongoing Basis	AA	Surgent - Michael Morgan	Webcast	8
30	FANG	Fraud in Not-For-Profit Entities & Governments: Stealing From Everyone	AA	Surgent - Michael Morgan	Webcast	8
JULY						
8	ASD	Audits of Nebraska School Districts	AA	Julie D. Bauman, CPA, & Marcy J. Luth, CPA	Webcast	8
23-24	SST2	AHI - Semi-Senior - Staff Training - Level 2 (Co-Sponsor With ISCPA)	AA	AHI Associates - Ralph Ferdinand	German American Society, Omaha	16
27	SSRB	Social Security & Medicare Planning	TX	Surgent - John Kilroy	German American Society, Omaha	8
28	MSTU	Surgent's Multistate Tax Update	TX	Surgent - John Kilroy	German American Society, Omaha	8
29	CGPT	Complete Guide to Payroll Taxes & 1099 Issues	TX	Surgent - John Kilroy	German American Society, Omaha	8
30	SEC4	Securing Your Data - Practical Tools for Protecting Information	MA	K2 Enterprises - Brian Tankersley	German American Society, Omaha	4
30	EMT4	Emerging Technologies, Including Blockchain & Cryptocurrencies	AA	K2 Enterprises - Brian Tankersley	German American Society, Omaha	4
31	TAW4	Testing & Auditing Excel Workbooks	MA	K2 Enterprises - Brian Tankersley	German American Society, Omaha	4
31	ETH4	Ethics & Technology	ET	K2 Enterprises - Brian Tankersley	German American Society, Omaha	4
AUGUST						
4	ICSE	Using Internal Control to Strengthen Security, Efficiency & Employee Conduct	AA	Phoenix Beach - Karl Egnatoff	Quarry Oaks Golf Course, Ashland	8
5	IMIC	Implementing & Maintaining an Internal Control System	AA	Phoenix Beach - Karl Egnatoff	Quarry Oaks Golf Course, Ashland	8
6	IEFC	Internal & External Fraud: Understanding It & Working to Control It	AA/MA	Phoenix Beach - Karl Egnatoff	Quarry Oaks Golf Course, Ashland	8
11	ITET	Preparation Form 1041 - A Complete Understanding of the Issues & the Law	TX	Werner Rocca - Art Werner	Mahoney State Park, Ashland	8
12	PMIC	Estate & Life Planning Issues for the Middle-Income Client	TX	Werner Rocca - Art Werner	Mahoney State Park, Ashland	8
13	TCFO	Current Developments & Best Practices for Today's CFOs & Controllers	IND	Surgent - Ron Kral	Mahoney State Park, Ashland	8

14	PLFB	CFO/Controller's Roadmap to Success: Integrated Planning, Forecasting & Budgeting	IND	Surgent - Ron Kral	Mahoney State Park, Ashland	8
17	DAPB	Data Analytics - Introduction to Power BI (Co-Sponsor with IMA Platte Valley Chapter)	MA	Guido Geerts	German American Society, Omaha	8
19	SKSB	Annual Update for Controllers	MA	AICPA - Robert Bedwell	Mahoney State Park, Ashland	8
20	DAAN	Analytics & Big Data for Accountants	MA	AICPA - Robert Bedwell	Mahoney State Park, Ashland	8
25	PETB	Partnership Essentials - Tax Basis, Capital Accounts & More	TX	Van Der Aa Tax Ed, LLC - Douglas Van Der Aa, CPA	German American Society, Omaha	8
26	SCES	S Corporation Essentials - Stock & Loan Basis & More	TX	Van Der Aa Tax Ed, LLC - Douglas Van Der Aa, CPA	German American Society, Omaha	8
27	TME4	New Travel, Meals & Entertainment Expense Reporting	TX	Van Der Aa Tax Ed, LLC - Douglas Van Der Aa, CPA	German American Society, Omaha	4
27	RET4	Real Estate Tax Update	TX	Van Der Aa Tax Ed, LLC - Douglas Van Der Aa, CPA	German American Society, Omaha	4
SEPTEMBER						
1	CRAU	Compilations, Reviews & Preparations: Engagement Performance & Annual Update	AA	Surgent - William Eskin	Ramada Midtown, Grand Island	8
2	SMBP	Accounting, Audit & Attest Update for Practitioners With Small-Business Clients	AA	Surgent - William Eskin	Ramada Midtown, Grand Island	8
3	ETH4	Ethics	ET	Surgent - William Eskin	Ramada Midtown, Grand Island	4
3	TCC4	Critical Issues Involving Taxation of Construction Contractors	TX	Surgent - William Eskin	Ramada Midtown, Grand Island	4
10	HOT	Hottest Tax Topics for 2020	TX	AICPA - Peter Towle	German American Society, Omaha	8
11	EO-F990	Form 990: Mastering Its Unique Characteristics	TX	AICPA - Peter Towle	German American Society, Omaha	8
17	HTOF	Employer's Handbook: Legal, Tax & Health Care Issues	TX	Surgent - Kenneth Greenwood	Mahoney State Park, Ashland	8
18	BLAW	Business Law Essentials for Practitioners & Controllers	IND	Surgent - Kenneth Greenwood	Mahoney State Park, Ashland	8
21	PMFP	Project Management for Finance Professionals - New!	IND	Surgent - Jason Carney	Mahoney State Park, Ashland	8
22	CFVV	Winning the Fraud Battle in the 21st Century: Prevention & Detection	IND	Surgent - Jason Carney	Mahoney State Park, Ashland	8
25	TCJA	TCJA & Farm Taxation	TX	Clifton Larson - Paul Neiffer	Divots Conference Center, Norfolk	8
28-29	BIC	AHI - Beginning In-Charge - Staff Training - Level 1 (Co-Sponsor With ISCPA)	AA	AHI - Bruce Dunn	German American Society, Omaha	16
30-1	BIN3	AHI - Beginning In-Charge - Staff Training - Level 3 (Co-Sponsor With ISCPA)	AA	AHI Associates - Bruce Dunn	German American Society, Omaha	16

RETURNING TO WORK AMID COVID-19: EMPLOYEE-RELATED ISSUES

BY JACQUELINE N. TONDL AND JOHN C. DUNN, KOLEY JESSEN

As businesses begin to consider reopening their operations and returning employees to their locations and places of business, there are many things employers must consider and pitfalls employers will have to take care to avoid. Provided below are some important questions and answers to assist employers in reopening their operations and returning employees.

Is my business subject to a “stay-at-home” or “shelter-in-place” order?

Many states and localities remain under a “stay-at-home” or “shelter-in-place” order, which could prevent employers from reopening their physical workplaces. For more information from Koley Jessen regarding stay-at-home and shelter-in-place orders by state, see “Stay-at-Home, Shelter-in-Place, and Essential Business Information by State” at https://www.koleyjessen.com/media/publication/56_Stay%20At%20Home%20States.pdf.

Should we develop enhanced cleaning procedures?

The short answer to this question is yes, but what the procedure looks like will differ based on the unique nature of each workplace and environment. Regardless of the nature of the workplace, employers are advised to clean and disinfect frequently used spaces such as bathrooms, breakrooms, common areas, and shared electronic equipment. The Center for Disease Control (CDC) advises the following cleaning procedures:

- Clean dirty surfaces with soap and water before disinfecting;
- Disinfect surfaces using products that meet the Environmental Protection Agency’s (EPA’s) criteria for COVID-19 (See <https://www.epa.gov/pesticide-registration/list-n-disinfectants-use-against-sars-cov-2>);
- Cleaning staff should be equipped with and use disposable

gloves and gowns; and

- Due to the risks and hazards associated with many cleaning products, additional personal protective equipment (PPE) may be necessary to protect employees engaging in cleaning activities.

Employers should also develop procedures for properly disposing of used cleaning products and PPE worn by individuals who are cleaning.

How can we implement social distancing at our workplace?

The CDC has issued guidance regarding policies to facilitate social distancing within the workplace, such as using videoconferencing or teleconferencing when possible for work-related meetings and gatherings, even if employees are in the same building. (See <https://www.cdc.gov/coronavirus/2019-ncov/community/guidance-business-response.html>.) If possible, employers should reconfigure workspaces to allow for the greatest level of social distancing and to otherwise protect against spread of the virus. One step that employers are taking is reconfiguring open workspaces to reduce the extent to which employees’ desks are directly facing each other.

Employers are also encouraged to place a limit on the number of employees who may be in a common area at one time. For example, employers may consider limiting the number of employees who may be in the break room at any given time to ensure enough space to allow for the recommended six feet of physical distance.

One of the most effective means of promoting social distancing in the office is to permit or require employees to continue to



work remotely. See below for further discussion regarding telecommuting/working remote. The appropriate social distancing policy and practice will vary from workplace to workplace.

What other steps are employers taking to “reconfigure” their workplaces?

Employers may take many different steps to reconfigure workplaces to reduce the risk of COVID-19. The appropriate level of reconfiguration an employer will implement will vary largely depending on the employer’s space and resources. The following are examples of things employers can do to reconfigure a workplace:

- Utilizing “stable” work groups, where the employer designates a group of workers to work exclusively with one another and to avoid face-to-face interactions with employees outside of the group to limit the opportunity for widespread transmission of COVID-19.
- Engaging heating, ventilation, and air conditioning (HVAC) contractors to increase the level of air changes and ventilation in the workplace and/or install air filtration systems throughout the workplace.
- Installing “cough shields” and other partitions in common work areas.

Do we need a telecommuting policy even though our employees have been working from home for over a month?

In the rush to continue operations in the face of stay-at-home or shelter-in-place orders and other guidelines, many employers have had large portions of their workforces working from home without a formal policy. These employers would still benefit greatly from implementing a formal policy to govern both employees who are currently working from home as well as employees who work from home in the

future. Even employers who had an existing telecommuting policy should revisit their existing policy to determine whether it needs to be revised or modified to address issues specific to the current environment and to account for issues that may have come to the employer’s attention with the increased number of employees working remotely. For example, an employee who gets injured at home while telecommuting may still have a compensable workers’ compensation claim. Employers should ensure such a situation is contemplated in a telecommuting policy. Employers could also take this opportunity to implement best practices that have developed during this period of mass telecommuting.

For a more in-depth discussion by Koley Jessen about remote work arrangements and telecommuting policies, see “Considerations for a Telecommuting Workforce During the COVID-19 Outbreak” at https://www.koleyjessen.com/newsroom-publications-considerations_for_a_telecommuting_workforce_COVID19_outbreak.

How should we prepare our employees to return to the workplace?

Employers must clearly communicate to employees the plans and processes that will govern the employees’ return to work. At a minimum, employees should be given information regarding the social distancing measures and prescreening protocols the employer will be utilizing. Informing employees what they can expect and keeping an open line of communication will help reduce employees’ fears and streamline the adoption and implementation of the new practices and processes.

When we bring employees back who have been laid off, do they need to fill out new hire paperwork?

This depends on whether the employer “terminated” the employees when they were laid off or if the employees were simply “furloughed” and placed on unpaid leave. If an employee was terminated, he or she should be extended a job offer and, if accepted, asked to complete a new set of onboarding paperwork, including completing a new Form I-9, even if the employer wishes to forgo interviews and new hire orientation. Note: Under certain circumstances, an employee who is rehired within three years may rely on the previous Form I-9 by following the steps provided at <https://www.uscis.gov/i-9-central/52-reverifying-or-updating-employment-authorization-rehired-employees>.

If the employee was furloughed, the employee does not need to complete new onboarding paperwork. However, it is important to consider whether the employee will need to complete new benefits elections if he or she was unable to maintain eligibility for benefits during the furlough. Additionally, employers should consider how other employer-provided benefits (e.g., paid time off) may be impacted by the furlough.

What if an employee says he or she will not come to work due to fears of COVID-19?

As employers begin to reopen their physical workplace, employees may express concerns about COVID-19. For example, some employees may wish to continue to work remotely out of a fear of COVID-19. Other employees may be concerned about transmitting the virus to a family member who is at high risk.

In such a case, employers should listen carefully to the employee’s concerns and reiterate all the steps they are taking to combat the spread of COVID-19 in the workplace. While employers should respect the employee’s position, employers are encouraged to set a specific date by which the employee must decide whether he or she wishes to

return. In the event the employee fails to return to work by this date, employers may consider this a voluntary resignation of employment.

What if an employee says he or she is not ready to come back to work because the employee is comfortable remaining off work and receiving unemployment compensation?

If an employee indicates a desire to remain off work in order to continue receiving unemployment benefits because it is financially more lucrative for the employee than returning to work and there is no other COVID-19-related reason to justify the employee's continued absence, the employee should be provided a definitive return-to-work date and advised that the employer has an obligation to notify the local department of labor as to the reinstatement offer so a determination as to continued eligibility for unemployment compensation benefits can be made based on complete information.

Should we take our employees' temperatures? If so, under what circumstances?

The CDC has advised that critical infrastructure workers who have been exposed to COVID-19 should have their temperatures checked daily before beginning work for a period of at least 14 days since their last exposure, among other precautionary steps. What constitutes a critical infrastructure worker varies by state; however, the Department of Homeland Security has issued the guidance to assist employers in identifying critical infrastructure workforces. (See <https://www.cisa.gov/identifying-critical-infrastructure-during-covid-19>.) Koley Jessen has also produced a resource to help employers identify critical infrastructure workforces and essential businesses. (See https://www.koleyjessen.com/media/publication/56_Stay%20at%20Home%20States.pdf.)

While the CDC's guidance was issued for critical infrastructure workers (e.g., law enforcement and first responders), the same approach could be applied to employees in other industries in certain circumstances. Employers should determine whether an employee's physical presence is necessary for this 14-day period after the employee has been exposed to COVID-19. However, employers should not rely on temperature checks as the sole means of preventing COVID-19 infections, as not every individual positive for COVID-19 has a temperature. (See <https://www.cdc.gov/coronavirus/2019-ncov/community/critical-workers/implementing-safety-practices.html>.)

If employers decide to take employees' temperatures, employers must determine who will be responsible for administering the temperature checks, including ensuring that this person has sufficient training and the proper equipment, including PPE, to accurately and effectively conduct the check.

Under the Americans with Disabilities Act (ADA), taking an employee's temperature is considered a medical inquiry that can only be done if it is job-related and consistent with business necessity. In response to the COVID-19 pandemic, the Equal Employment Opportunity Commission (EEOC) issued guidance stating that temperature checks do not violate the ADA under the current circumstances. However, it is critical for employers to understand that the EEOC's guidance is not indefinite and employers should continually confirm that the guidance remains in effect and its actions remain consistent with the guidance as this pandemic unfolds. The EEOC's guidance regarding temperature checks under the ADA can be found at https://www.eeoc.gov/facts/pandemic_flu.html.

Can we require employees to be tested for COVID-19?

On April 23, 2020, the EEOC issued guidance stating that employers may require employees to undergo testing for COVID-19 as a condition of returning to work. The ADA requires that any mandatory medical test of employees be "job related and consistent with business necessity." Applying this standard to the current circumstances of the COVID-19 pandemic, employers may take steps to determine if employees entering the workplace have COVID-19 because an individual with the virus will pose a direct threat to the health of others. Therefore, an employer may require employees undergo COVID-19 testing before they enter the workplace to determine if they have the virus. Consistent with the ADA standard articulated above, employers should ensure that the tests are accurate and reliable. For example, employers may review guidance from the U.S. Food and Drug Administration (FDA) about what may or may not be considered safe and accurate testing, as well as guidance from CDC or other public health authorities. (See the FDA's FAQs at <https://www.fda.gov/medical-devices/emergency-situations-medical-devices/faqs-testing-sars-cov-2>.)

An employer's ability to require employees to be tested for the COVID-19 virus or the antibodies to COVID-19 will also depend on whether sufficient testing capacity exists in the employer's community. To the extent tests are available, employers must consider issues related to administering the tests, paying for the tests, and checking test results. (See <https://www.cdc.gov/coronavirus/2019-ncov/symptoms-testing/testing.html>.)

If we are hiring, can we screen applicants for symptoms of COVID-19?

Yes. An employer may screen job applicants for symptoms of COVID-19 after making a conditional job offer, as long as such screens are applied to all applicants for the same type of job. This ADA rule allowing post-offer (but not pre-offer) medical inquiries and exams applies to all applicants, whether or not the applicant has, or appears to have, COVID-19 or any other disability.

Can we delay the start date of an applicant who has COVID-19 or symptoms associated with it?

Yes. According to current CDC guidance, an individual who has COVID-19 or symptoms associated with it should not be in the workplace. The CDC has issued guidance applicable to all workplaces generally, but also has issued more specific guidance for particular types of workplaces (e.g., critical infrastructure workers).

Guidance from public health authorities is likely to change as the COVID-19 pandemic evolves; therefore, employers should continue to follow the most current information on maintaining workplace safety. (See https://www.osha.gov/SLTC/covid-19/additional_resources.html and <https://www.cdc.gov/coronavirus/2019-ncov/community/general-business-faq.html>.)

Can we withdraw a job offer if we need the applicant to start immediately but the individual has COVID-19 or symptoms of it?

Based on current CDC guidance, an applicant who has COVID-19 or is exhibiting symptoms of COVID-19 cannot safely enter the workplace, and therefore the employer may withdraw the job offer.

Can we withdraw an accepted job offer if we determine our business needs have now changed and we no longer need the individual's services?

Before summarily withdrawing an accepted offer, the facts and circumstances surrounding the offer should be carefully



As employers begin to reopen their physical workplace, employees may express concerns about COVID-19. For example, some employees may wish to continue to work remotely out of a fear of COVID-19.

considered. For example, is there a written contract? Does it contain language that would allow for withdrawal or renegotiation of the contract? Even without a contract, there are a number of factors to consider and employers should not assume any action they take is reasonable due to COVID-19.

If we require employees to be tested for the COVID-19 virus or the antibodies to COVID-19, or to undergo temperature checks, are there HIPAA obligations we are required to follow?

The privacy restrictions under the Health Insurance Portability and Accountability Act of 1996 (HIPAA) apply only to “covered entities” like medical providers, health plans, and health care clearinghouses, as well as certain businesses that have entered into a “business associate” agreement with a covered entity. Generally speaking, employers are not covered entities, and therefore are not subject to the HIPAA privacy rule.

With that said, even if an employer is not subject to the HIPAA privacy rule, an employer is subject to confidentiality obligations under the ADA. Further, employers should take care not to disclose any sensitive or confidential information of employees to non-authorized personnel without the employee’s written consent.

Should employees be required to wear masks when they are in the office?

The CDC has advised wearing face coverings or non-surgical face masks in community settings where individuals are going to be near each other and social distancing is difficult to maintain. According to the CDC, cloth face masks and other non-surgical face masks can help reduce the spread of COVID-19, but are not a substitute for social distancing or other precautionary measures. (See <https://www.cdc.gov/coronavirus/2019-ncov/prevent-getting-sick/cloth-face-cover.html>.)

Certain Occupational Safety and Health Administration (OSHA) standards govern the use of PPE and respiratory masks when such use is required by an employer. Under the OSHA standard, an employer is obligated to pay for the PPE as well as instruct employees on how to use, clean, and when to replace the PPE. (See <https://www.osha.gov/SLTC/personalprotectiveequipment/standards.html>.)

If an employee is infected by COVID-19, does an employer have an obligation to record it as a work-related injury or illness under OSHA’s recordkeeping requirements?

On April 10, 2020, OSHA issued interim guidance addressing an employer’s duty to record COVID-19 infections as a work-related illness. In short, OSHA will not enforce 29 CFR 1904 (e.g., the recordkeeping regulation) to require employers to make work-relatedness determinations regarding COVID-19, except where the employer has objective evidence that the COVID-19 infection may be work-related or evidence that the infection was work-related is reasonably available to the employer. One example given by OSHA of objective evidence that a COVID-19 infection may be work-related is when a number of cases has developed among a group of employees who work closely together and there is no alternative explanation for the infections. (See <https://www.osha.gov/memos/2020-04-10/enforcement-guidance-recording-cases-coronavirus-disease-2019-covid-19>.)

What should we do about employee travel after we reopen the office?

Employers are encouraged to review their business travel policies to determine if any changes are necessary in light of the COVID-19 pandemic. Employers may also consider requiring employees to notify human resources and potentially self-quarantine or work from home (if appropriate) for a period of time if the employee has traveled to areas where there is a widespread outbreak of COVID-19. ◀

Koley Jessen is continually monitoring the legal implications of the COVID-19 pandemic. Individuals with questions are encouraged to contact a Koley Jessen attorney.

Jackie Tondl handles a wide variety of employment matters. Whether it’s an employment agreement, employee handbook, HR policy development, or responding to charges of discrimination, Tondl works with clients to achieve their goals while maintaining compliance with the federal, state, and local laws including the Age Discrimination in Employment Act, the Fair Labor Standards Act, and Title VII of the Civil Rights Act. She can be reached at jackie.tondl@koleyjessen.com.

John C. Dunn works with clients to quickly resolve employment-related problems and develop practices to prevent problems in the future, allowing them to focus on their business operations. In counseling both individual and business clients alike, he seeks to provide practical and effective legal solutions that help them accomplish their objectives. He can be reached at john.dunn@koleyjessen.com.



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Members in the News



Brittney Burns and **Lisa Riley** have purchased the majority ownership of Mierau & Co. PC in York from Randy Mierau, who cofounded the firm in 1985. Riley, who is Mierau's daughter, joined the firm in 1995 and Burns joined the firm in 2016. The firm employs six people.



Chad Jurgens joined the Beatrice Community Hospital & Health Center as senior executive for financial services late last year. Jurgens, a Beatrice native, formerly served Jefferson Community Health & Life in Fairbury as CFO for 13 years and CEO for six years.



Steve Kenney of Lutz in Omaha is presently serving on the Omaha Estate Planning Council (OEPC) Board of Directors.



Lorraine Kolasinski has joined forces with a wealth management firm to form Silverleaf Tax & Accounting Inc. at 12801 Pierce Street in Omaha.



Fred Lockwood of Scottsbluff was recognized before the Nebraska Legislature on February 27, 2020, for his lifetime of public service, including 32 years of service on the Nebraska Economic Forecasting Advisory Board. Lockwood has been a Society member for the past 57 years and has served on the NESCPA Board of Directors and on various Society committees over the years. Society member and Nebraska State Senator **John Stinner** of Gering introduced LR328 to honor Lockwood.



Matthew Mercer, a 19-year Deloitte veteran and partner with Deloitte Tax LLP, has been named office tax managing partner of

Deloitte's Omaha tax practice. Mercer is a graduate of the University of Nebraska-Lincoln, where he received bachelor's and master's degrees in accounting.



McMill CPAs & Advisors of Norfolk is sponsoring performances by Dave Merkel at local assisted living facilities and nursing homes. The idea was the brainchild of firm partner **Nancy Brozek**.



Matthew Stadler of RG & Associates CPAs LLC of Omaha serves as president of the Omaha Estate Planning Council (OEPC). Stadler received his Bachelor of Science degree in business administration and accounting from the University of Nebraska at Kearney in 1993. He received a Master of Professional Accounting and Juris Doctorate degrees from the University of Nebraska-Lincoln in 1998. ◀

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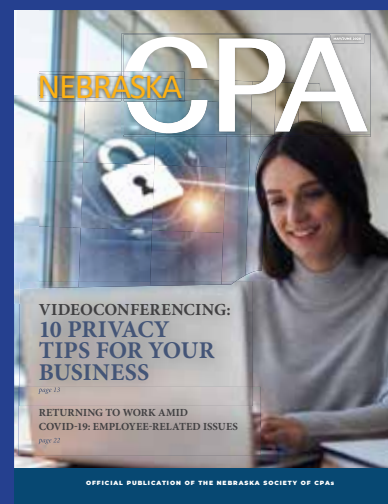
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A person wearing an orange sweater is sitting on a bed, using a silver laptop. The laptop screen shows a grid-like interface. The background is a light-colored bedsheet and a blue pillow.

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