



David B. Tibbals

SENIOR ASSOCIATE

Fargo

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Services

Mergers & Acquisitions
Business & Tax Planning
Tax Disputes & Litigation
Commercial Law
Family & Closely Held
Businesses

David assists clients with a variety of commercial, corporate and tax law matters.

David has experience serving corporate and individual clients in multiple states, assisting with a variety of transactional and controversy matters. He has worked with both publicly- and privately-held companies, particularly within the retail, technology, financial and healthcare industries. David works to offer practical support in business transactions, financing, planning and tax issues.

Prior to joining Fredrikson, David served as senior associate at a public accounting firm in Minneapolis as a member of its State and Local Tax consulting group. There, he was involved with writing administrative appeals and providing multi-state taxability guidance to resolve a variety of income and indirect tax matters.

David enjoys employing a collaborative approach when working with clients, seeking to understand business needs and industry realities in serving as both legal counselor and business advisor.

Credentials

Education

- University of Minnesota Law School, J.D., 2014
- North Dakota State University, B.S., 2011, *summa cum laude*

Admissions

- North Dakota, 2015
- Minnesota, 2015
- Wisconsin, 2014

Recognition

- North Star Lawyer, Minnesota State Bar Association, 2020

Civic & Professional

Professional Activities

- Minnesota State Bar Association, Tax Law Section
- The Federalist Society, Minnesota Lawyers Chapter, Executive Board Member

Legal Updates

Legal Update | 05.19.2020

May Brings Additional MinnesotaCare Tax Relief Measures

Legal Update | 04.22.2020

Minnesota Among First States to Ease Nexus Application for COVID-19 Telecommuters

Legal Update | 04.13.2020

Additional MinnesotaCare Tax Relief for Businesses Impacted by COVID-19

Legal Update | 04.10.2020

Minnesota Expands Sales and Use Tax Relief for Specified Businesses

Legal Update | 03.26.2020

IRS Operations Evolving in Response to COVID-19

Legal Update | 03.21.2020

Tax Filing Season Impacted by COVID-19

Legal Update | 03.19.2020

Sales and Use Tax Relief for Specified Minnesota Businesses

Publications & Presentations

Co-Author, "Give Your Business a Sales Tax Check Up," *Fargo INC! Magazine*, July 2022

Co-Author, "Agricultural Distress and Possible Solutions – How North Dakota's Farmers Can Sow Seeds for a Financial Turnaround," *Fargo INC! Magazine*, December 2020

Co-Presenter, "State and Local Tax Implications of International Tax Reform and the CARES Act," The State Tax Webinar Series, hosted by Fredrikson & Byron and Minnesota Society of CPAs, June 11, 2020

Co-Author, "COVID-19 And Contracts: Is The Pandemic Considered An 'Act Of God?'" *Fargo INC!*, June 2020

Co-Presenter, "State Impacts and Minnesota's Non-Conformity – What Business Owners Must Know and Do," MN CLE, August 28, 2018

Blog Posts

Let's Talk About Tax | 05.04.2022

Less Than Meets the Eye: SCOTUS Holds Tax Court Petition Deadline Not Jurisdictional

Let's Talk About Tax | 06.30.2021

Construction Contractor Sales Tax Issues: Some Do's and Don'ts