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The Official Newsletter of the ND Township Officers Association • NATaT Member

An invitation to ALL Township Officers, Supervisors, Clerks, Treasurers, Assessors, Pound Masters, Overseers of the Highways, or any other office holder in ANY Township!

NDTOA Plans Workshop Tour of ND

Township workshop time is upon us already! NDTOA holds these workshops during the off legislative year. We have a vigorous schedule laid out with workshops in 18 towns.

These workshops bring NDTOA to you, at a location and at a time which allows you to drive in to the session and return home that same day.

Bring your green township officer's manuals so you can insert new update pages on the spot. If you don't have a handbook, there will be some available at each workshop site.

This educational effort will include:

- Address by State President Chuck Thacker
- Review of township law changes during the 2005 Legislative Session
- New updates for your green manual
- Presentation by the Transportation Technology Center
- Slide show and discussion of road signing and liability issues by Mark Verke, Risk Management Specialist from NDIRF
- Open forum on legal responsibilities with Tom Moe, our attorney-at-law
- Skit on the duties and responsibilities of township officers

Each workshop will last approximately two hours. The registration fee is \$10.00 each and is an acceptable expense for your township.

<p>Monday, February 13 Larimore, 1:00 p.m. American Legion Club</p> <p>Park River, 7:00 p.m. County Extension Building 101 County Road 12B</p> <p>Tuesday, February 14 Langdon, 9:00 a.m. Cavalier County Courthouse</p> <p>Devils Lake, 7:00 p.m. KC Hall, 4th Street</p> <p>Wednesday, February 15 Newburg, 1:00 p.m. Senior Citizens Hall</p> <p>Minot, 7:00 p.m. NC Research Extension Building Hwy. 83 S</p> <p>Thursday, February 16 Stanley, 1:00 p.m. Soil Conservation Building 6160 Hwy. 8 South</p> <p>Williston, 7:00 p.m. Airport International Inn Far West Room</p> <p>Friday, February 17 Turtle Lake, 9:00 a.m. Bev's Cafe on Main Street</p> <p>New Rockford, 2:00 p.m. Eagles Club</p>	<p>Tuesday, February 28 Bowman, 9:00 a.m. City Hall</p> <p>Mott, 2:00 p.m. KC Hall</p> <p>Wednesday, March 1 Steele, 9:00 a.m. Veteran's Club, 114 1st St. NW</p> <p>Jamestown, 2:00 p.m. Gladstone Inn</p> <p>Oakes, 7:00 p.m. Klien's Cafe</p> <p>Thursday, March 2 Lisbon, 1:00 p.m. Eagles Club</p> <p>Casselton, 7:00 p.m. City Hall</p> <p>Friday, March 3 Finley, 9:00 a.m. Legion Hall</p> <p style="text-align: center;">Inclement weather announcements will be broadcasted by KFYR 550 and KFGO 790 radio. <i>All meeting registration begins 1/2 hour before the meeting time.</i></p>
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NDTOA Officers

CHUCK THACKER, President

10269 140th Ave. NE • Neche, ND 58265
(701) 265-8981
cthacker@polarcomm.com
Cell: 265-2831

JOANNE ABEL, Vice President

2964 20th Ave. NE • Arvilla, ND 58214
(701) 594-9183
joanne4mom@aol.com

KENNETH YANTES

Secretary & NATaT Director
P.O. Box 105 • Brocket, ND 58321-0105
(701) 655-3530
kyantes2001@yahoo.com

NOLAN VERWEST, Treasurer

Rt. 1, Box 66 • Finley, ND 58230
(701) 524-1020

DONNY L. MALCOMB, Past President

4000 338th St. SW • Berthold, ND 58718
(701) 453-3285

FLOYD MILLER, District 1 Director

14954 57th St. NW • Williston, ND 58801
(701) 875-4280

RALPH OLSON, District 2 Director

5054 47th St. NE • Maddock, ND 58348
(701) 438-2344

LARRY SYVERSON, District 3 Director

Rt. 2, Box 44 • Mayville, ND 58257
(701) 786-2697
las@polarcomm.com

KERRY SCHORSCH, District 4 Director

Rt. 2, Box 15 • New England, ND 58647
(701) 579-4703
kerry@globaladvertising.com

BARB KNUTSON, District 5 Director

2600 236th St. NE • McKenzie, ND 58553
(701) 673-3198
knutsons@bektel.com

ROBERT FORWARD, District 6 Director

8933 134th Ave. SE • Oakes, ND 58474
(701) 742-2749

STEVE GINSBACH

Alternate NATaT Director
16290 91st St. SE • Hankinson, ND 58041
(701) 242-7291
ginsbach@cpinternet.com

Legal Counsel

TOM R. MOE, Attorney-At-Law

39 1st Ave. NW • Mayville, ND 58257
(701) 786-2442
trmoe@polarcomm.com

President's Message *Chuck Thacker*



I would like to take this opportunity to thank all of you who voted for me and put your trust in me. I thank each and every one of you.

As this is my first report, I see where we need to make some changes to get our organization back on track. I will be working hard and do my best to try to make this happen.

First of all, we need a full time secretary and Governmental Relations Executive. *This can only happen if* all townships in the association increase their dues by \$50. Let's make this happen! It was voted on at the annual

meeting and passed by a unanimous vote.

I'm looking forward to the workshops starting on February 13th and ending March 3rd. Be sure to read the article about these workshops on the front page of this newsletter and put it on your calendar!

I ask each of you to bring your Township Officers Manuals to make sure you receive the latest updates.

At this time, I would like to wish you and yours a Happy New Year with a bright future for all and remember our servicemen who are fighting for freedom.

Until next time, may the good Lord bless and keep you.

Meet the Vice President *Joanne Abel*



Hello Township officers! As your new NDTOA Vice President I would like to tell you a bit about myself.

I have been a township officer in Mekinock Township, Grand Forks

County for 13 years and a Grand Forks County Township Officer Association board member for about 10 years.

My dad got me involved in the State Association about 10 years ago and I have remained active at the state conventions since then.

I am married and have three children that attend and are very involved in many

activities at Larimore Public School. My husband and I farm about 150 acres which is enough to support our small cattle herd. I am a substitute teacher so I have a very flexible schedule which I feel is important as a state township officer.

With that said, please let me know how I can be of help to you. I would be more than happy to attend your meetings or help any way I can.

Another job I look forward to is learning more about the township association's actions in and with the legislature, and becoming an active part of that. I plan to attend many of the workshops this spring so I hope to get to know many of you then!

Thanks to Don and Steve *by Ken Yantes*

I would like to thank Don Malcomb for serving as President of the NDTOA for two consecutive two year terms. We gave Don a nice plaque and a round of applause at this year's annual meeting which was led by Secretary Ken and Attorney Tom Moe.

I know the degree of effort and commitment required to serve four years as President because I have done it. I have always thought it was a very special time of my life and I am sure it was for Don.

I would like to thank Steve Ginsbach for his eight years as Vice President. His accomplishments in the legislative arena and in policy development were outstanding. We look forward to his continued service as a voting member of the Executive Board in the position of alternate NATaT Director.

New Leadership for the NDTOA

The 39th Annual Meeting of the North Dakota Township Officers Association was held on December 5th and 6th at the International Inn in Minot.

Twenty-eight county associations sent delegates to vote on future policies and to elect a slate of leaders for 2006. Elected State President of NDTOA was Chuck Thacker from Neche, ND. Joanne Abel from Arvilla, ND was elected Vice President of the NDTOA. Floyd Miller, Williston, ND District #1, Larry Syverson, Mayville, ND District #3 and Barb Knutson, McKenzie, ND District #5 were re-elected to two year terms on the Executive Board.

The Executive Board appointed Thomas R. Moe of Mayville, ND as NDTOA's Legal Counsel, Nolan Verwest, Finley, ND as Treasurer and Ken Yantes as Secretary for another one year term.

Ken Yantes was appointed to serve as National Director to the National Towns and Township Association in Washington, DC. Steve Ginsbach was appointed to

serve as alternate to the National Director position.

The membership of NDTOA passed by-law changes that allowed the establishment of a full time Executive Secretary/Governmental Relations Director and to raise membership dues by \$50 to fund the position.

During the policy development session six new resolutions were passed requiring legislative action to implement next legislative session.

Past President Don Malcomb was presented a plaque for his service as President of NDTOA from 2001 to 2005. Nolan Verwest received a plaque for 25 years as NDTOA Treasurer. District 22 Representative Wesley Belter from Leonard, ND received the Legislator of the Year Award.

Eugene Kubat from Sauter Township in Walsh County received the Mr. Township Award for his 55 years of service to his township.

Secretary's Corner

Ken Yantes

I wish to thank the voting delegates that have attended the last two annual meetings of the NDTOA. Your insight to the future is sincerely appreciated.

In my last column, I asked you to open the door and step into the future. You have done so by the unanimous passage of the two bylaw changes made this year that can result in a much needed full time Executive Secretary/Director of Government Relations position.

The NDTOA Executive Board has appointed a committee to draw up a job description for the position describing the duties and responsibilities.

The committee is chaired by our new Vice President Joanne Abel. The final step to filling the position will be determined by whether YOU, the membership, are willing to pay the extra \$50 dues increase to fund the position.

If your township pays the increase, there will be a full time Executive Secretary/Director of Government Relations working for NDTOA and its membership.

It is as Past President Chet Larson said so long ago, "It will only happen if you want it to happen."

ON LIES

There are three kinds of lies: lies, damned lies, and statistics.

—Benjamin Disraeli

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IRS Takes Steps to Ease Employment Tax Filing Requirements

NEW REQUIREMENT

Beginning with calendar year 2006, Form 944 will be the new filing requirement for all Form 941 taxpayers, both current and new employers, whose total annual Form 941 liability is **\$1000 or less per year**.

- *How will those eligible be notified?* IRS will send written notification to eligible small employers that they are to file Form 944. Letters will go out in early February of each year to newly eligible Form 944 filers.

ANNUAL FILING REQUIREMENTS

- In early February of 2006 the IRS will send written notification to eligible small employers that they are to file Form 944. The first returns for Form 944 for calendar year 2006 will be due to the IRS **January 31, 2007**. Forms 941 will not be filed for calendar year 2006. Payment of the annual employment tax can be sent in with the Form 944 if the total tax liability is less than \$2,500.
- Subsequently, employers must then file Form 944, Employer's Annual Federal Tax Return, by January 31st each year for the preceding calendar year's tax liability and will not file any Forms 941 for that calendar year.
- Form 944 filers can continue to pay their annual employment tax by January 31st of each year, unless they are required to make deposits.
- Employers whose businesses grow during the year to a total tax liability of \$2,500 or more will need to make Federal Tax Deposits (FTD) in accordance with the current guidelines to avoid any failure to deposit penalties. They must still file the Form 944 for the year.

SPECIAL CIRCUMSTANCES

- Form 944 employers who believe their businesses will grow to more than \$1,000 in total employment tax liability for the calendar year, should contact the IRS no later than April 1st to be re-established as a Form 941 quarterly filer for the current year.
- Form 944 employers who wish to electronically file Forms 941 quarterly should also contact the IRS by April 1 to be returned to a Form 941 filing requirement.
- The telephone number to contact IRS regarding these circumstances is 1-800-829-0115.
- The program does not apply to Schedule H filers or Form 943 filers.

Events Making an Employer Ineligible for Annual Filing in a Subsequent Year

Employer exceeds purposed threshold amount of \$1,000 employment tax liability per year. They will be sent a notice advising them that they have been returned to a Form 941 quarterly filing requirement.

For Further Information

Please refer to <http://www.irs.gov/businesses/small/article/0,,id=146224,00.html> for a draft of the new Form 944. Instructions will be made available in the near future.

A sample Form 944 will be completed and posted to **www.ndtoa.com** and an article outlining Form 944's completion will be printed in this newsletter toward the end of 2006. If you have any additional questions, please contact IRS FSLG Specialists Rhonda Kingsley at 701-239-5400, Ext. 261 or Allyn Klamann at 701-227-0133.

Surrey Township Shares Experience with ND Municipal Bonding Bank

Surrey Township is located just East of Minot in Ward County. We were the recipients of a FEMA disaster declaration in 2004.

The declaration was in the neighborhood of \$100,000. Our annual budget is approximately \$13,000. That meant for us to have our matching funds as required with FEMA dollars, we would need to have the majority of our annual budget for that purpose.

We were managing that when the rains of June 2005 hit. Unfortunately, we were again declared a disaster for the approximate amount of \$60,000. We were now in dire straits.

We contacted our county auditor's office for assistance and were told that we could possibly pursue a loan from the county funded by a special assessment to raise the funds. We went through the entire special assessment process, and subsequent election which passed with an overwhelming majority.

We then went back to the county, election results in hand, thinking we had clear sailing. Unfortunately, that was not to be, as the

county had done their own research during this time and found that there were no funds available to help us out in their budget. We were basically out of options.

I went on the Internet and started researching township funding options and ran across the ND Public Finance Authority (a division of the Bank of North Dakota) whose purpose is government finance.

One of our supervisors, Casey Tompkins, initiated contact with Steve Vogelpohl, the attorney for bond finance and we started the process. We were able to work with Jim Nostdahl, our local attorney and put together the bond issue and finalize the funding.

We would like to get the message out that even though the ND Public Finance Authority exists, it is relatively unknown. No one that we approached for answers could lead us to them. We asked our county officials, our FEMA officials, our governor, and the emergency management offices. Not one person could lead us to where we needed to go.

We are not the only township that

will encounter this issue when disaster strikes, and some general information needs to get to the offices that we interact with first—be it our auditor offices or county offices.

All of us who serve on these boards are basically volunteers, and many many hours were spent needlessly on our situation that could have been handled with just one correct answer from anywhere along the line.

Maybe the information could be handed out at the initial emergency meetings when a disaster is declared. If we had not been determined enough to continue pursuing it we would still be in dire straits, and looking at returning thousands of dollars in FEMA funding and roads still in need of extensive repairs.

Submitted by,
Belinda Vollmer, Clerk

Bank of ND: 800-472-2166 or
701-328-5600, Tim Porter and
DeeAnn Ament, contact persons
Bond Counsel: Steve Vogelpohl
701-258-9847

NOTE: Next issue will have a report with in-depth information on Municipal Bonding procedures.

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The Country Lawyer *Thomas R. Moe, Attorney-at-Law*



Greetings to all! What a mild winter we're having! I bet we'll pay for it yet this Spring, however, probably around township workshop time. Yes, it's also hard to believe that it's already been two years since NDTOA last made the swing around the state.

Elsewhere in this issue you will find the workshop schedule. Please make an effort to attend, as it is a good time to get together and learn some new things and review the old.

It's frustrating sometimes to go to all the work and expense of sponsoring the workshops and then have poor attendance.

Workshops are especially good for me as I get to put a face with a name. The sessions are for all officers, not just supervisors, and your township should help with some, if not all, of the expenses for you to attend.

Baseball spring training is just around the corner, and that also means that township annual meetings are on the horizon as well. Review the section in your handbook (see Section 58-04) about the meeting procedure—you might be surprised what you find!

Several townships have called about vacancies in office, or that an officer has moved to town and can no longer serve. You can appoint right now to fill the vacancy if you choose, or, you can run an officer short and wait until the March meeting to elect.

The advantage of making an appointment now is that you can tell the appointee that she only has to serve until March, and then someone else will get elected. (ha-ha!)

I sometimes get asked if telephone notice is enough for the annual meeting. Until, and if the law ever changes, townships are still required to publish notice in the local newspaper. I think calling the neighbors to remind them of the meeting is a good way to get a few extra people at the meeting, though.

You may want to consider going together with neighboring townships and share the cost of the newspaper ad. Or, I know of one county township association

that collects the meeting times and locations from all the townships, and then the county association places just the one ad in the paper on behalf of all the member townships.

Following are some questions I've received in the office. Stay warm and see you at the workshops!

Q. Can clerks and treasurers get paid the same rate as supervisors?

A. Yes. Both clerks and treasurers are subject to the same 20 dollar per day limitation up to the \$600 per year maximum that supervisors have. There is also a provision for additional compensation for expenses and mileage. See Sections 58-07-01 and 58-08-01.

Q. Our local telephone cooperative dug in a new line this last fall right on the top of a township road. Can we remove this line? It will give us problems if and when we do some re-shaping of the road.

A. Of course. I'm assuming you did not give the phone company permission to do this. And, you hit on the problem as this line placement will give the township great headaches in the future. Give the phone co-op notice to remove the line or else you'll do it for them. You may want to give notice to the folks using the line before you do this, however!

Q. A landowner wants the road next to his place closed to keep the kids with their 4-wheelers off the road. He would still like to use the road himself to get to his field. Can we do this?

A. Probably not. Assuming the road is a section line, the township cannot close the road to some people and keep it open for others. Either the public has access, or no one has access.

Q. Does the chairman have to run the annual meeting?

A. No. In fact, the law calls for an election of a moderator by the members attending. The moderator, while traditionally is oftentimes the chairman, can be anyone, and is not required to be an officer. See Section 58-04-05.

Q. Can a township resident who is not a U.S. citizen vote at our township meeting? He is a Canadian citizen who is married to our assessor. She is a U.S. citizen and they farm and live in our township.

A. He's met the residency requirement, but unfortunately, U.S. citizenship is required. "No person may vote at any township meeting unless he is qualified to vote at general elections." One of the requirements at general elections is citizenship. See Section 58-04-08.

Q. Where can I get a township handbook?

A. *We'll have them along at the township workshops. And, we'll be bringing along the new updates from the 2005 session of the Legislature.*

ON BEING YOURSELF

Be who you are and say what you feel 'cause people who mind don't matter and people who matter don't mind.

—Theodor Seuss Geisel

WHAT YOU SHOULD WORRY ABOUT

Some people are worried about the difference between right and wrong. I'm worried about the difference between wrong and fun.

—P.J. O'Rourke

Sometimes a Picture is Worth a Thousand Words

As a part of the NDIRF's commitment to assist its members in reducing their risk exposures through appropriate education, we maintain a well-stocked library of training videos covering subjects pertinent to our member's operations. A complete list of the videos available and checkout procedures for Fund members is located online at <http://www.ndirf.com/tools/video.asp>.

In an effort to keep these materials pertinent to current member issues, the video library is updated from time to time and a number of new videos have been recently added that may pertain to risks encountered by your entity, including:

Safety Awareness for Seasonal Employees—This video discusses a variety of safety hazards and safe practices applicable to seasonal and volunteer workers.

Recreation Activity Liability—A video designed to assist supervisors and managers of recreational facilities in identifying physical and personnel exposures as well as possible controls to help prevent accidents.

Employment Practice Liability—Describes how public officials can be sued for employment practice claims and teaches them how to avoid lawsuits.

Conducting Public Meetings—Opening with a meeting that has become a shouting match, this video shows public officials how to avoid lawsuits while maintaining control during controversial public meetings.

Understanding Governmental Liability—Examines some of the common liability situations that your employees can encounter while providing services and functions.

Volunteers and Liability—This video will help you to identify, plan for and address the various risks posed by volunteers. It provides useful tips such as appointing a volunteer coordinator, establishing volunteer management programs and evaluating hazards.

Special Events...Special Liabilities—A program that stresses the importance of pre-event planning. It covers such topics as site safety surveys, crowd control, establishing emergency plans, traffic control and common liability exposures.

The NDIRF has obtained and manages these videos in a lending library for your use—they can provide an essential component of the training toolkit for your public officials and employees. Please feel free to make use of them in your continuing education programs. If, after reviewing our website, you have questions on ordering a training video, please contact Doug Griffin, Mark Verke or Ross Warner in the NDIRF office.

The 2006 Standing Committees

Legislative Committee—Chairperson Joanne Abel, Barb Knutson, Larry Syverson, Ken Yantes

Budget Committee—Chairperson Kerry Schorsch, Nolan Verwest, Chuck Thacker, Joanne Abel

Rules Committee—Ralph Olson, Ken Yantes

Audit Committee—Chairperson Barb Knutson, Roger Olafson, Larry Syverson, Chuck Thacker

Resolutions Committee—Chairperson Joanne Abel, Co-Chairperson Max Laird, Larry Syverson, Kerry Schorsch, Dennis Rowe

Nominating Committee—Chairperson Barb Knutson, Floyd Miller, Ralph Olson

Awards Committee—Chairman Bob Forward

Workshop Committee—Chairman Tom Moe, Nolan Verwest, Chuck Thacker

NATaT Directors—Ken Yantes, Steve Ginsbach Alternate

Convention Committee—Chairperson Barb Knutson, Chuck Thacker, Ken Yantes, Don Malcomb

Auction Committee—Chairman Don Malcomb

Newsletter Committee—Chairperson Ken Yantes, Darleen Yantes, Kathy Holte

Membership Rolls—John Oxtan

ACIR—Chairman Ken Yantes, Don Malcomb Alternate

Dues Committee—Chairman Nolan Verwest, Dennis Rowe

Newsletter Advertisement Committee—Chairman Ken Yantes

Policies Developed on December 6, 2005

- #1. The NDTOA should cause legislation to be introduced that would raise the township general mill levy limitations from 18 mills to 30 mills as is found in the last line of chapter 57-15-20 of the NDCC.
- #2. The NDTOA should support legislation that recommends that the four mile extra territorial zone around cities be returned to the two miles. Those cities who have expanded should be returned to the two mile limits.
- #3. NDTOA should support legislation to reduce school funding from real estate property tax and replace the revenue with additional state income tax and/or an increase state sales tax.
- #4. NDTOA should support legislation that puts a \$500 fine on littering our states highways.
- #5. NDTOA should support legislation that would place a refund fee on bottles and cans.
- #6. NDTOA should seek a collaboration in developing legislation to mitigate for maintenance and repair of minimum maintenance roads as a result of hunting activity.
- #7. The President of NDTOA will draft a letter in support of federal tax law changes that exempt anyone, who is a governmental official and is compensated less than \$1,000 annually, from the IRS reporting requirement.
- #8. (Internal policy) NDTOA should review the residency requirements of land owners as it relates to township voting status, voting and holding office in NDTOA.

*Nobody can be exactly like me.
Sometimes even I have
trouble doing it.*

—Tallulah Bankhead



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Grass Roots Report

ND Association of Township Officers
Finley, ND 58230

NDTOA

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Newsletter Editor
Notes...

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