



State of New Hampshire Department of Revenue Administration

109 Pleasant Street
PO Box 457, Concord, NH 03302-0457
Telephone 603-230-5005
www.nh.gov/revenue



John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

October 16, 2015

Her Excellency, Governor Margaret Wood Hassan
and the Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

Pursuant to RSA 94:6, the Commissioner of the Department of Revenue Administration (DRA) respectfully requests to place Ms. Debra Piaseczny at Step 4 of unclassified salary grade DD (NH First equivalent Step 5) earning \$74,721.50 annually, for the position of Field Audit Leader, position #9U598, unclassified salary grade DD, effective upon Governor & Council approval. Funding is 100% general funds.

EXPLANATION

Pursuant to RSA 94:6, in case of a new appointment to fill any vacancy the entrance salary shall be at the minimum of the established range unless, upon recommendation of the appointing authority, the Governor and Council shall establish, after due and proper investigation as to qualifications, a different entrance salary within the established range. DRA respectfully requests an entrance salary higher than the minimum salary within the established range of unclassified salary grade DD for Ms. Debra Piaseczny, position #9U598, Field Audit Leader.

The Field Audit Leader position is responsible for conducting examinations of tax returns filed for the various taxes administered by the Department of Revenue Administration at the taxpayers' place of business. Such audits are generally for compliance under the business profits tax and business enterprise tax, but may include some analysis to determine compliance with other tax laws administered by the Department. Conducting an audit requires a broad understanding of the Internal Revenue Code, Internal Revenue Service regulations, court decisions in the area of federal and state taxation, generally accepted accounting principles and any specialized industry practices and procedures. Additionally, conducting audits at the taxpayers' place of business is the only time when a proper analysis of voluminous factual information can be prepared to determine a taxpayer's compliance with New Hampshire tax laws.

Ms. Piaseczny has been employed in the Audit Division of the DRA for almost 11 years. Currently, Ms. Piaseczny holds the position of Multi-State Tax Auditor, salary grade CC, earning \$70,963.83 annually. Placing Ms. Piaseczny at the minimum step of unclassified salary grade DD would be less than her current salary. Step 4 (NH First equivalent Step 5), is the next logical progression in the unclassified salary grade DD. Ms. Piaseczny possesses a Bachelor of Science in accounting and has over 15 years experience in performing financial audits. Additionally, Ms. Piaseczny has extensive experience and knowledge of New Hampshire tax laws performing in her role as a Multi Entity Tax Auditor.

TDD Access: Relay NH 1-800-735-2964

Individuals who need auxiliary aids for effective communication in programs and services of the Department of Revenue Administration are invited to make their needs and preferences known to the Department.

Based upon Ms. Piaseczny's education and experience, the Department believes that she should be placed into the Field Audit Leader position, #9U598, unclassified grade DD at Step 4 (NH First equivalent Step 5), earning \$74,721.50 annually.

Sincerely,

A handwritten signature in black ink, appearing to read 'JTB', written over the printed name.

John T. Beardmore
Commissioner

DEBRA J. PIASECZNY

WORK EXPERIENCE

- 2013-Pres. **Multi-Entity Tax Auditor – New Hampshire Department of Revenue – Concord NH**
- Perform business tax audits of all types of businesses including unitary combinations in accordance with all applicable NH laws, rules and time constraints.
 - Developed the Electricity Consumption Tax audit programs and performed Electricity Consumption, Medicaid Enhancement, Nursing Facility and Real Estate Transfer Tax audits.
 - Perform peer reviews of desk and field audits and assist with new staff development.
 - Act as the Real Estate Transfer Tax and Land and Community Heritage Investment Program liaison between the county registers & Department of Revenue.
- 2012-2013 **Utility Examiner – New Hampshire Public Utilities Commission – Concord NH**
- Performed financial field audits of water, sewer, electric and steam utilities.
 - Provided analysis of utilities for rate making purposes.
 - Performed desk reviews of required PUC annual utility reports.
- 2011-2012 **Investment Assistant/Office Administrator–Whitegate Investment Counselors, Concord NH**
- Reconciled, “re-balanced” and maintained client accounts and records in accordance with SEC.
 - Logged, reviewed trades, performed daily business office duties and assisted with the compilation of the annual report.
- 2002-2011 **New Hampshire Department of Revenue Administration, Concord, NH**
- Audit Team Leader: Multi-State Field Auditor** 2007-2011
- Performed field audits of large businesses throughout the United States for compliance with the various NH tax statutes (Business, Communications Services, Real Estate Transfer, Tobacco, Interest & Dividends and Medicaid Enhancement).
 - Completed complex combined business tax audits involving multiple related entities of all types (partnerships, corporations and S-corps) and multiple types of taxes (BET/BPT, RETT & I&D).
 - Involved in the development of a newly established audit group (“MET”), specializing in multifaceted audits ensuring that each audit case complied with applicable rules, laws and time constraints.
- Tax Auditor III** 2005-2007
- Analyzed, queried and researched various information sources to identify prospective audits.
 - Pursued and completed field audits of all types of businesses (proprietorships, corporations, S-corps & partnerships) for compliance with NH tax statutes and rules (Business, Communications Services, Interest & Dividends and Real Estate Taxes).
 - Involved in numerous special projects including drafting rule revisions (RETT), development of new audit programs, processes and staff development.
- Tax Auditor I** 2002-2005
- Performed compliance and certificate desk reviews of taxpayers filing Business Profits, Business Enterprise, Interest & Dividends and Real Estate Transfer Taxes as required under NH statutes.
 - Corresponded with taxpayers, coworkers, management and other departments (oral/written).
 - Performed maintenance on accounts including the assessment/collection of additional taxes.
 - Worked within established deadlines, to prioritize and organize caseload.

EDUCATION **Bachelor of Science** – Accounting – Honors – Franklin Pierce College, Concord, NH (2003)
Associates Degree – Business Administration – NH Technical Institute Concord, NH (1986)

SKILLS Microsoft Excel, Access, Word, Outlook, GIS, and various custom software applications