



JUL 15 2015 7:16 AM

# 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  
July 14, 2015

Kathryn E. Skouteris  
Assistant Commissioner

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 Attorney Shaun Thomas at Step 2 (NH First equivalent Step 3) for the position of Assistant Revenue Counsel, position # 9U152, unclassified salary grade DD, earning \$66,979.06 annually, 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 for position #9U152, Assistant Revenue Counsel, within the Administration Unit, for Attorney Shaun Thomas.

The Assistant Revenue Counsel position is responsible for providing legal counsel to the Commissioner's Office and the Division Directors on all matters arising from the statutory authority of the Department, assisting Revenue Counsel in managing Department litigation, reviewing contested cases, formulating legal analysis, and representing the Department in the administrative hearing process and before the Board of Tax and Land Appeals. Attorney Thomas possesses a Juris Doctor from Suffolk University Law School and participated in the Legal Practice Skills Program. Additionally, Attorney Thomas performed as intern in the Hearings Bureau at the Department of Revenue Administration where he researched and interpreted case law, statutes, regulations and legislative history for the Department. Attorney Thomas has experience in all aspects of property taxation, including planning, compliance, assessed valuations and exemptions. Additional experience includes over three years representing some of the largest commercial property owners in the country to resolve property tax disputes, and representing clients before administrative boards.

Based upon Attorney Thomas's education and experience, the Department believes that he should be placed into the Assistant Revenue Counsel position, #9U152, unclassified grade DD at Step 2 (NH First equivalent Step 3), earning \$66,979.06 annually.

Sincerely,



John T. Beardmore  
Commissioner

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.*

# SHAUN THOMAS

## EDUCATION

Suffolk University Law School, J.D., *cum laude*, May 2011. *Sargent Scholarship for strong academic credentials; Dean's List.*  
Boston College, B.A., Economics, May 2008. *Dean's List.*

## EXPERIENCE

Ryan, LLC, Boston, MA Jul. 2012 – Present  
*Senior Consultant, Property Tax*

- Supervise national consulting engagements, including several hundred million dollars of real estate assets.
- Research, gather and analyze property-specific and market information to guarantee accurate taxable values for hundreds of commercial properties.
- Drive strategic decision-making to reduce real property tax liabilities.
- Represent corporate taxpayers in real property tax abatement appeals, including hearings and negotiations with local government officials.
- Prepare budgets and pre-acquisition due diligence reports using an in-depth understanding of local practices and procedures to manage future property tax liabilities.

*Tax Researcher, National Tax* Apr. 2012 – Jul. 2012

- Analyzed sales and use tax cases, statutes and regulations concerning particular transactions.
- Provided state-by-state detailed explanations for Bloomberg BNA's Sales & Use Tax Navigator.
- Developed accurate and consistent sales and use tax matrices by industry and locality.
- Researched developments to identify possible sales and use tax consequences.

N.H. Department of Revenue Administration, Concord, NH Jan. 2012 – Apr. 2012  
*Law Clerk, Hearings Bureau*

- Prepared final orders and assisted the Hearing Officer in deciding tax appeals.
- Researched and interpreted case law, statutes, regulations, and legislative history in taxpayer disputes.

Essex District Attorney's Office, Lawrence, MA Sep. 2010 – May 2011  
*Student Prosecutor, Certified under SJC Rule 3:03, Suffolk Prosecutors Clinic*

- Represented Massachusetts in District Court supervised by an Assistant District Attorney during arraignments, and bail revocation, plea, probable cause, and suppression hearings.
- Prepared DUI cases and an assault case for trial, including witnesses and exhibits.

Hillsborough County Attorney's Office, Nashua, NH Summer 2010  
*Legal Intern*

- Drafted motions in limine to admit evidence of prior convictions for the purpose of impeachment, and objections to many motions to suppress evidence and limit evidence at trial.
- Prepared memoranda on several topics of criminal law, including a substantive analysis on whether the New Hampshire Supreme Court would follow the decision of the Supreme Court of the United States in Maryland v. Shatzer.

Gawryl & MacAllister, Nashua, NH Summer 2009  
*Legal Intern*

- Drafted a proposed joint statement of material facts for an ERISA claim, and an objection to a motion for JNOV, a new trial, remittitur, and to set aside the verdict of *one million dollars*.
- Researched corporate, criminal, disability, family, tort, and workers' compensation law.
- Observed and evaluated many hearings, three mediations, a deposition, and a divorce trial.
- Drafted and responded to discovery requests, assisted with client interviews, and prepared correspondence.

BAR ADMISSIONS Massachusetts and New Hampshire, 2011.