



State of New Hampshire Department of Revenue Administration

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John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

December 21, 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 Mr. Jacob W. Thom at Step 2 of unclassified salary grade CC, earning \$61,138.48 annually, for the position of Multi State Tax Auditor, position #9U585, 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 CC for Mr. Jacob Thom position #9U585, Multi State Tax Auditor, within the Audit Division.

The Multi State Tax Auditor 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.

Mr. Thom possesses a bachelor's degree from Michigan State University and in July of 2013, passed the Uniform Certified Public Accountant (CPA) Examination. At this time he is working to meet the State of New Hampshire's experience requirements to become a licensed CPA. Mr. Thom has over 9 years experience at the Michigan Department of Treasury in the Tax Processing Bureau. In this position he examined state business tax returns involving various taxes administered by Michigan State to ensure compliance and to identify discrepancies with supporting documentation and federal returns.

Based upon Mr. Thom's education and experience with the Michigan Department of Treasury, the Department believes that he should be placed into the Multi State Tax Auditor position #9U585, unclassified grade CC, at Step 2 of unclassified salary grade CC, earning \$61,138.48 annually.

Sincerely,



John T. Beardmore
Commissioner

JACOB W. THOM

PROFESSIONAL EXPERIENCE

October 2014 – Present

Leone, McDonnell & Roberts, P.A.
Staff Accountant

Wolfeboro, NH

- Perform audit testing on financial statement audits of not-for-profit entities, for profit entities, and employee benefit plans.
- Perform inquiry and analytics on financial statement audit and review engagements
- Create audit documentation and tax preparation documentation in regards to audit and tax engagements.
- Prepare corporate, partnership, non-profit, estate, trust, and individual income tax returns at the Federal and State levels including New Hampshire, Maine, Vermont, and Massachusetts.
- Utilize ProSystems Fx Engagement, ProSystems Fx Tax, and Fixed Assets software for audit and tax engagements.
- Utilize tax research tools to determine the proper tax treatment of client transactions.
- Experience with QuickBooks and Peachtree accounting software.

October 2012 – September 2014

Michigan Department of Treasury
Auditor – Business Tax

Lansing, MI

- Examine/Review state business tax returns involving gross receipts tax, business income tax, franchise tax, flow-through withholding tax, gross direct premiums tax, retaliatory tax, and unitary business groups to ensure compliance.
- Examine/Review state business tax returns to identify discrepancies with supporting documentation and federal returns.
- Utilized SAP software to examine/review tax returns and accounts to determine whether adjustments under appeal are valid in regards to the relevant tax law and Treasury records.
- Communicate with tax filers and their representatives regarding matters under appeal resolving disputes efficiently and in accordance with Michigan tax laws and Treasury policy.
- Independently conduct research of tax laws and regulations to represent Treasury's position during informal hearings within the appeals process.
- Independently research complex state business tax issues and provide technical expertise to the public regarding Michigan business, flow-through, and unitary tax.
- Provided technical expertise to assist in the development of new business tax forms and review existing forms for statutory correctness and understandability.
- Utilized functional expertise to develop and lead multiple technical training sessions each year for new tax developments and internal processes.
- Utilized knowledge of Michigan tax laws and SAP software to identify inconsistencies in system processing and compliance with Michigan tax laws.
- Lead internal and external resource for complex technical expertise in areas of state business income tax, flow-through withholding tax, and financial institutions franchise tax.
- Developed flow-through withholding technical training material for internal staff.
- Provided technical review and revision of guidance published by Treasury.
- Litigation support provided to Tax Policy Bureau.

March 2012-September 2012 **Michigan Department of Treasury** Lansing, MI
Business Tax Analyst

- Provided technical assistance to taxpayers by phone and correspondence in regards to the relevant revenue and business tax laws and department policies covering multiple business tax regimes.
- Independently conducted research regarding Michigan business tax laws and supplied technical guidance to the public regarding the implementation of complex tax laws.
- Utilized knowledge of Michigan tax laws and SAP software to identify inconsistencies in system processing and compliance with Michigan tax laws.
- Reviewed requests for refunds of the State Real Estate Transfer Tax and provided technical assistance regarding taxpayer's questions regarding State Real Estate Transfer Tax.
- uPerform software used to develop SAP system training and reference material.

January 2012- March 2012 **Michigan Department of Treasury** Lansing, MI
Business Tax Departmental Supervisor

- Supervised contact center responsible for communication with public regarding tax return adjustments, assessments, and basic tax return questions.
- Time management and organizational skills used to supervise and train approximately 30 customer service representatives in a contact center.
- Provided training to co-supervisors regarding multiple business taxes, SAP software functional use, and department policies and procedures.
- Responsible for reviewing higher level refunds for approval.

February 2011-December 2011 **Michigan Department of Treasury** Lansing, MI
Business Tax Departmental Technician

- Utilized knowledge of SAP software to develop software systems training guides and procedural reference manuals for new and experienced customer service representatives and analysts.
- Supervised customer service representatives in large call center environment on intermittent basis.
- Utilized NICE software for monitoring customer service representatives' external contacts and ensuring compliance with Treasury policies and procedures.
- Developed training regiment for new and experienced customer service representatives regarding business taxes administered by Treasury.
- Provided training to newly hired customer service representatives regarding department policies and procedures, SAP processing software, and business tax forms and instructions.
- SAP software and tax expertise used to provide initial level of review of customer service representatives account adjustments, written communication to the public, and refunds generated.
- Participated in SAP business rules writing for newly implemented Corporate Income Tax.

July 2009-January 2011 **Michigan Department of Treasury** Lansing, MI
Business Tax Senior Customer Service Representative

- Resolved correspondence from customers related to adjustments made by Treasury to business tax returns using SAP software.
- Provided guidance to the public regarding changes to Michigan tax laws, adjustments made to Michigan business tax returns, and Treasury's policies.
- Reviewed and processed business tax returns and performed account maintenance during the initial periods of the Treasury's implementation of SAP software.

November 2006-July 2009 **Michigan Department of Treasury** Lansing, MI
Individual Income Tax Senior Customer Service Representative

- Served as lead resource for Siebel Systems Customer Relations Management (CRM) software training for new customer service representatives.
- Utilized personal income tax experience to develop and lead training of new and experienced customer service representatives.

- Provided training to new and experienced employees in processing calls, correspondence, and returns utilizing multiple software applications.
- Made use of expertise in dispute resolution to assist the appeals division by reviewing accounts and seeking resolutions in accordance with Michigan tax laws and policies.
- Independently analyzed and researched technical and complex issues regarding personal income tax.
- Developed and updated department procedure reference manuals.
- Provided functional review of personal income tax forms and instructions.
- Communicated with customers through oral and written communications to resolve disputes and provide explanations regarding personal income tax return adjustments.
- Communicated with customers in person through the Taxpayer Assistance Office to discuss adjustments and disputes related to personal income tax returns.

January 2002-October 2006

Michigan Department of Treasury

Lansing, MI

Individual Income Tax Calculations Assistant

- Communicated with customers through oral and written communication regarding adjustments made to the individual income tax return.
- Reviewed and processed individual income tax returns and assessments.
- Reviewed and resolved correspondence from customers related to adjustments made by Treasury regarding all aspects of the Michigan Individual Income Tax return.

EDUCATION

❖ **Passed all four sections of the Uniform CPA examination as of May 29, 2014.**

➤ **Actively working toward fulfilling experience requirements for licensure in MA/NH/ME.**

Southern New Hampshire University

Manchester, NH

- Pursuing Bachelor of Science in Accounting (in progress)
- Expected degree completion August 2016

Lansing Community College

Lansing, MI

- Completed curriculum to fulfill CPA eligibility requirements

July 2013

College of Social Science, Michigan State University

East Lansing, MI

Bachelor of Arts in History

December 2010

- GPA 3.54
- Dean's List
- Minor in Economics

●STRENGTHS ● COMPENTENCIES

- Microsoft Office proficient.
- Actively seeks opportunities for perpetual growth in both experience and education.
- Excel at comprehending complex accounting and taxation concepts, achieving assigned objectives, being self-motivated, and working independently or as a member of a team.
- Excellent ability to adapt to new accounting and information management software.
- Over 5 years of experience with SAP software.
- Proficient in Siebel Systems Customer Relations Management (CRM) software.
- Over 12 years of experience in communication with internal and external customers.