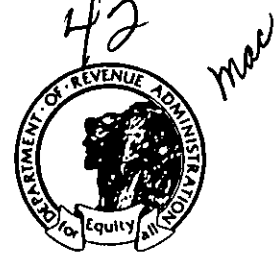




Lindsey M. Stepp  
Commissioner

State of New Hampshire  
Department of Revenue Administration

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



Carolynn J. Lear  
Assistant Commissioner

September 3, 2019

His Excellency, Governor Christopher T. Sununu  
And The Honorable Council  
State House  
Concord, New Hampshire 03301

**REQUESTED ACTION**

In accordance with RSA 94:6, New Appointments, the Department of Revenue Administration (DRA) respectfully requests to place Attorney Michael Kirwin at the maximum step for the position of Field Audit Leader (Hearings Manager) (9U625), unclassified salary grade CC, earning \$83,943.08 annually, effective upon G&C approval. Funding is 100% General funds.

**EXPLANATION**

The Hearings Manager will oversee and manage the adjudicative appeals process for the Department of Revenue Administration. In addition, the Hearings Manager will represent the DRA at hearings, legal proceedings, and speaking engagements. The Hearings Manager will recommend changes to audit methods and procedures and assists auditors and collectors with additional training in preparing and completing hearings packages to ensure appropriate adjustments and determinations are used.

Attorney Kirwin is uniquely qualified for the position of Hearings Manager, with experience working not only in the private practice of law but also in a "Big Four" public accounting firm. In addition to being a Certified Public Accountant, Attorney Kirwin possesses a Juris Doctorate degree from the George Washington University School of Law and a Master's of Science degree in Accounting, with a focus in Taxation, from the University of New Hampshire. Attorney Kirwin received the Presidential Merit Full Scholarship, which is awarded to less than 1% of applicants.

Attorney Kirwin has experience dealing with sophisticated federal corporate tax issues, including international tax matters, and in providing corporate tax consulting and compliance services for a multitude of industries. Attorney Kirwin has provided numerous tax trainings, including the topics of transfer pricing, international tax issues, and tax reform. These experiences will be highly valuable in the Hearings Manager position and will make him a tremendous asset to the Department.

Based upon Attorney Kirwin's extensive qualifications and experience, I request Attorney Kirwin be placed into the Field Audit Leader (Hearings Manager) position, unclassified salary grade CC, at the maximum step.

Sincerely,

Lindsey M. Stepp  
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.

# Michael Kirwin, Attorney, CPA

## EDUCATION

### University of New Hampshire

*Masters of Science in Accounting with focus in taxation*

*December 2016*

- 3.98 G.P.A.
- Awarded numerous academic scholarships

*B.S. in Economics with minor in Political Science, Summa Cum Laude*

*May 2009*

- 3.82 G.P.A.
- President's Award - highest academic achievement
- Omicron Delta Epsilon - honor society for excellence in the study of economics

### The George Washington University School of Law

*J.D.*

*May 2012*

- 3.38 G.P.A.
- Presidential Merit Full Scholarship – awarded to less than 1% of applicants

## EXPERIENCE

**Professional Licenses:** License to practice law in New Hampshire and Massachusetts state and federal courts. Certified Public Accountant.

### PricewaterhouseCoopers LLP

Boston, MA

*Tax Associate*

*January 2017 – Present*

- Assisted with large multinational restructurings for publicly traded companies based on the Tax Cuts and Job Act
- Provided corporate tax consulting and compliance services for multitude of industries, including financial services, and pharmaceutical
- Completed earnings and profit calculations for multinational entities
- Assisted with international tax matters for tax provision preparation
- Prepared quarterly and yearly calculations for tax reform items including GILTI, FDII, BEAT, and 163j
- Researched and applied U.S. tax law on numerous matters regarding company restructurings, including I.R.C sections 351, and 368
- Won award for most helpful associate
- Assessed U.S. international tax law to determine best type of corporate transactional structuring
- Coordinated input from multiple overseas jurisdictions regarding tax implications on company restructurings
- Provided transfer pricing consulting
- Completed debt capacity analysis and interest rate benchmarking for transfer pricing purposes
- Led numerous tax trainings, including transfer pricing, international tax issues, and tax reform

### PAREXEL International

Billerica, MA

*Tax Intern*

*June 2015 – February 2016*

- Composed research memorandums on tax law issues including income sourcing rules for numerous states
- Assisted with income tax provision, and tax compliance
- Rolled forward balance sheet for over 30 worldwide entities, utilizing Oracle
- Compiled extensive list of payments to reconcile estimated to actual taxes
- Prepared numerous documents for external auditors
- Worked with major tax programs including OneSource and Intelliconnect

### Heideman, Nudelman, & Kalik, PC

Washington, D.C.

*Legal Fellow*

*November 2012 – September 2013*

- Researched and spearheaded litigation efforts in consumer protection law including false advertising and UCC contract law
- Composed successful motions in limited time
- Won motion for multi-million dollar judgment
- Helped retain major client due to excellent legal memo writing skills
- Provided respected strategic legal input regarding multiple cases