



State of New Hampshire Department of Revenue Administration

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John T. Beardmore
Commissioner

Lindsey M. Stepp
Assistant Commissioner

August 10, 2016

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 3 of unclassified salary grade DD, earning \$68,319.16 annually, for the position of Multi State Tax Auditor, position #9U263, 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 Mr. Jacob Thom position #9U263, Multi State Tax Auditor. Mr. Thom is currently employed with the DRA in the position of Multi Entity Tax Auditor, Unclassified Salary Grade, CC. This request is to place Mr. Thom into the Multi State Tax Auditor position, Unclassified Salary Grade DD at the level according to a promotional progression.

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, is a licensed Certified Public Accountant and a member of the New Hampshire Society of Certified Public Accountants. Mr. Thom has over 9 years' experience at the Michigan Department of Treasury in the Tax Processing Bureau. In his current position with the DRA and his prior position with the Michigan Department of Treasury, Mr. Thom has gained extensive experience in examining state business tax returns involving various taxes to

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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 #9U263, unclassified grade DD, at Step 3 of unclassified salary grade DD, earning \$68,319.16 annually.

Sincerely

A handwritten signature in black ink, appearing to read "J. Beardmore", with a long horizontal flourish extending to the right.

John T. Beardmore
Commissioner

JACOB W. THOM

PROFESSIONAL EXPERIENCE

- January 2016 – Present **New Hampshire Dept. of Rev. Admin.** Concord, NH
Multi-Entity Tax Auditor
- Independently perform auditing of tax return filer's books and records to verify compliance with New Hampshire state business tax laws and rules.
 - Schedule audit appointments at the tax filer's place of business and communicate with the tax filer to obtain preliminary records.
 - Document audit procedures, testing, and findings in organized work-papers and schedules.
 - Develop report of examination and schedules for submission and communication to the tax filer regarding the results of the audit.
 - Prepare proposed adjustments and deliver the proposed adjustments to the tax filer.
 - Independently research New Hampshire state tax laws and rules to gain knowledge specific to New Hampshire Business Profits Tax, Business Enterprise Tax, Interest and Dividends Tax, and Real Estate Transfer Tax.
- October 2014 – December 2015 **Leone, McDonnell & Roberts, P.A.** Wolfeboro, NH
Accountant/Auditor
- Performed audit testing on financial statements of not-for-profit entities, for-profit entities, and employee benefit plans.
 - Performed inquiry and analytical testing on financial statement audit and review engagements.
 - Provided financial statement compilation services.
 - Created audit and tax documentation in support of audit and tax engagements.
 - Completed tax preparation services for corporate, partnership, not-for-profit, estate, trust, and individual tax clients including federal and various state income tax returns.
 - Utilized ProSystems Fx Engagement, ProSystems Fx Tax, and Fixed Assets software for audit and tax engagements.
 - Utilized tax research tools and analysis to determine the proper tax treatment of client transactions.
 - Organized and deliver requests for additional information to clients regarding tax and attestation engagements.
 - Performed client business bookkeeping and tax planning and preparation.
- October 2012 – September 2014 **Michigan Department of Treasury** Lansing, MI
Auditor – Business Tax Technical Services
- Examined/Reviewed state business tax returns involving gross receipts tax, business income tax, corporate income tax, franchise tax, flow-through withholding tax, gross direct premiums tax, and unitary business groups to ensure compliance.
 - Examined/Reviewed state business tax returns to identify discrepancies between supporting documentation and federal returns.
 - Utilized SAP software to examine/review tax returns and accounts to determine whether adjustments under appeal were valid in regards to the relevant statutes and department records.
 - Communicated with the public and their representatives regarding business tax adjustments under appeal; resolving disputes efficiently and in accordance with Michigan tax laws and department policy.
 - Independently conducted research of tax laws and regulations to represent the department's position during informal hearings within the appeals process.

- Independently researched complex state business tax issues and inquiries to provide technical expertise and guidance to the public regarding Corporate Income Tax, Michigan Business Tax, Flow-Through Withholding tax, and unitary taxation.
- Provided technical expertise to assist in the development of new business tax forms and review existing forms for statutory correctness and understandability.
- Utilized expertise to develop and lead internal training sessions for new tax implementations, developments, and internal processes.
- Utilized knowledge of Michigan tax laws and SAP software to identify inconsistencies in processing system and compliance with Michigan tax laws.
- Lead internal and external resource for complex technical expertise in Corporate Income Tax, Michigan Business Tax, and Flow-Through Withholding tax.
- Developed Flow-Through Withholding technical training material for internal staff.
- Provided technical review and revision of guidance published by Treasury related to Corporate Income Tax, Michigan Business Tax, and Flow-Through Withholding.
- Litigation support provided to Tax Policy Bureau as needed.

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

- Provided technical assistance to the public by phone and through correspondence regarding revenue and business tax laws and department policies.
- Reviewed Michigan Business Tax, Corporate Income Tax, and Flow-Through Withholding tax returns for compliance with Michigan tax laws regarding specific issues under appeal.
- Independently conducted research regarding Michigan business tax laws and supplied technical guidance to the public regarding the implementation of those laws.
- Utilized knowledge of Michigan tax laws and SAP software to identify inconsistencies in processing system 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.
- Developed 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 the public regarding business tax return adjustments, assessments, and general state business tax related questions.
- Time management and organizational skills used to supervise and train over 30 customer service representatives in a contact center.
- Provided training to co-supervisors regarding multiple state business taxes, including Corporate Income Tax, Michigan Business Tax, and Flow-Through Withholding.
- Provided training to co-supervisors regarding SAP software functional use and department policies and procedures.
- Responsible for reviewing higher level refunds of state business tax returns for approval.

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

- Utilized knowledge of SAP state business tax 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 for accuracy regarding state business tax guidance provided and ensuring compliance with Treasury policies and procedures.
- Provided training to newly hired customer service representatives regarding Michigan Business Tax forms and instructions, department policies and procedures, and SAP processing software.
- 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 software business rules writing for the newly implemented Corporate Income Tax.

July 2009-January 2011

**Michigan Department of Treasury
Business Tax Senior Customer Service Representative**

Lansing, MI

- Utilized SAP software in maintaining customer accounts relating to adjustments made by the Department and correspondence received from customers.
- Provided guidance to the public regarding Michigan Business Tax laws, adjustments made to Michigan Business Tax returns, and Treasury's policies.
- Reviewed and processed business tax returns and adjustment correspondence for Michigan Business Tax.

November 2006-July 2009

**Michigan Department of Treasury
Individual Income Tax Senior Customer Service Representative**

Lansing, MI

- Developed and lead training of new and experienced customer service representatives in basic and complex individual state income tax matters and correspondence processing.
- Used expertise in Michigan individual income tax to assist appeals division by reviewing cases in preliminary stages and seeking resolutions in accordance with Michigan tax laws and policies.
- Developed and lead training of new and experienced customer service representatives in basic and complex individual state income tax matters and correspondence processing.
- Independently analyzed and researched technical and complex issues regarding individual income tax.
- Developed and updated department procedure reference manuals.
- Communicated with public in person, over the phone, and through written communication to resolve disputes and provide explanations regarding individual income tax return adjustments.
- Lead resource for Siebel Systems Customer Relations Management (CRM) software for new customer service representatives.

January 2002-October 2006

**Michigan Department of Treasury
Individual Income Tax Calculations Assistant**

Lansing, MI

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

LICENSES/EDUCATION

- ❖ **Licensed Certified Public Accountant**
- ❖ **Member of the New Hampshire Society of Certified Public Accountants**

Southern New Hampshire University

Manchester, NH

- Pursuing Bachelor of Science in Accounting
- Expected degree completion January 2017

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

●STRENGTHS ● COMPENTENCIES

- Over 14 years of experience in professional federal and state tax related communication with internal and external customers.
- Excellent research and comprehension of complex issues in state taxation including nexus, unitary concepts, and apportionment.
- Self-motivated and self-directed to achieve assigned objectives.
- Excellent ability to adapt to accounting and information management software.
- Over 5 years of experience with SAP software.
- Experienced with PeachTree and QuickBooks.
- Microsoft Office proficient.