



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



Lindsey M. Stepp
Commissioner

March 5, 2018

His Excellency, Governor Christopher T. Sununu
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 6 of unclassified salary grade EE, earning \$86,632.52 annually, for the position of Chief of Field Audit, position #9U148, 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 EE for Mr. Jacob Thom position #9U148, Chief of Field Audit. Mr. Thom is currently employed with the DRA in the position of Multi State Tax Auditor, Unclassified Salary Grade, DD. This request is to place Mr. Thom into the Chief of Field Audit position, Unclassified Salary Grade EE at the level according to a promotional progression.

The Chief of Field Audit position is responsible for assisting the Director and Assistant Director in the management of the Audit Division. This position participates in the decision-making processes to administer the multi-state audit program and in supervision of the multi-state audit staff. Specific duties include the direct supervision of the multi-state staff, the participation in the hearing process, the negotiation and recommendation of tax settlement agreements, the conduct of both pre-assessment and post assessment conferences with taxpayers and taxpayer representatives. The Chief of Field Audit also assigns returns for audit, review auditor's assignments, evaluate and approve completed audits and conduct closing conferences with taxpayers.

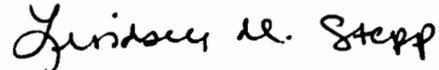
Mr. Thom possesses a bachelor's degree from Michigan State University, is a licensed Certified Public Accountant and a member of the New Hampshire Society of Certified Public Accountants. Mr. Thom has over been employed with the Department of Revenue Administration for over 2 years and has over 9 years' 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 ensure compliance and to identify discrepancies with supporting documentation and federal returns.

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 Mr. Thom's education and experience with the Department of Revenue Administration and the Michigan Department of Treasury, the Department believes that he should be placed into the Chief of Field Audit position, #9U148, unclassified grade EE, at Step 6 of unclassified salary grade EE, earning \$86,632.52 annually.

Sincerely,

A handwritten signature in black ink that reads "Lindsey M. Stepp". The signature is written in a cursive style with a large initial 'L'.

Lindsey M. Stepp
Commissioner

JACOB W. THOM

PROFESSIONAL EXPERIENCE

- | | | |
|-----------------------------|--|---------------|
| September 2016-Present | New Hampshire Dept. of Rev. Admin.
Multi-State Tax Auditor | Concord, NH |
| | <ul style="list-style-type: none">• Perform compliance audits of multinational corporations and other taxpayers filing water's edge combined returns with the state of New Hampshire.• Communicate proposed adjustments to taxpayers regarding nexus, apportionment, overseas business organizations, foreign dividends, unitary determinations, and adjustments to federal taxable income required by New Hampshire law.• Manage all aspects of the state tax audit including; identifying cases, planning, scheduling, travel, performance, communications with taxpayer, and resolution.• Attend and represent the Department at Pre-Assessment Conferences.• Provided guidance and training to Multi-Entity auditors. | |
| January 2016-August 2016 | New Hampshire Dept. of Rev. Admin.
Multi-Entity Tax Auditor | Concord, NH |
| | <ul style="list-style-type: none">• Independently performed audits of taxpayer books and records to verify compliance with New Hampshire state business tax laws and rules.• Audited related entities filing separate NH state income tax returns for combined filing requirement, proposing multiple unitary determinations with successful resolutions.• Documented audit procedures, testing, and findings in organized work-papers and schedules.• Prepared proposed adjustments and communicated proposed adjustments to the taxpayers including applicable statutes and administrative rules.• Researched New Hampshire state tax laws and rules to provide guidance to taxpayer's regarding proposed adjustments made under audit, including unitary determinations. | |
| October 2014-December 2015 | Leone, McDonnell & Roberts, P.A.
Accountant/Auditor | Wolfeboro, NH |
| | <ul style="list-style-type: none">• Performed audit testing on financial statements of not-for-profit entities, for-profit entities, and employee benefit plans.• Performed inquiry and analytical testing on attestation engagements.• Provided financial statement compilation services.• Completed tax preparation services for corporate, partnership, not-for-profit, estate, trust, and individual tax clients including federal and 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 delivered requests for additional information to clients regarding tax and attestation engagements.• Assisted in performance of client business bookkeeping, tax planning, and preparation. | |
| October 2012-September 2014 | Michigan Department of Treasury
Auditor – Tax Policy Bureau | Lansing, MI |
| | <ul style="list-style-type: none">• Examined/Reviewed state business tax returns involving gross receipts tax, multi-entity income tax, corporate income tax, franchise tax, flow-through withholding tax, gross direct premiums tax, and unitary business group filings to ensure compliance. | |

- Examined/Reviewed state business tax returns to identify discrepancies between state returns, supporting documentation, and federal returns.
- Reviewed state business tax returns and taxpayer accounts to determine whether adjustments under appeal were made in accordance with relevant statutes and based on department records.
- Communicated with the public and their representatives regarding business tax adjustments under appeal; resolved 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.
- 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.
- Served as the lead internal and external resource for complex technical expertise in Corporate Income Tax, Michigan Business Tax, and Flow-Through Withholding tax.
- Developed and delivered Flow-Through Withholding and Corporate Income Tax technical training material for internal staff.
- Provided technical review and revision of guidance and forms published by Treasury related to Corporate Income Tax, Michigan Business Tax, and Flow-Through Withholding.
- Provided litigation support to Tax Policy Administrative Law Specialists as needed.

March 2012-September 2012 **Michigan Department of Treasury** Lansing, MI
Tax Analyst – Tax Policy Bureau

- Independently conducted research to provide 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.
- Reviewed taxpayer issues under appeal and represented Treasury at informal conferences as part of the appeals process.
- Utilized knowledge of Michigan tax laws and SAP software to identify inconsistencies in processing system and compliance with Michigan tax laws.
- Provided technical assistance regarding taxpayer's questions regarding State Real Estate Transfer Tax.
- Developed SAP system training and reference materials.

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

- Supervised state tax contact center responsible for communication with the public regarding business tax return adjustments, assessments, and general state business tax related questions.
- Used time management and organizational skills to supervise and provide training to approximately thirty 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 business taxes, SAP software functional use, and department policies and procedures.
- Responsible for reviewing high level refunds of state business tax returns for approval.

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

- Developed business tax and software systems training guides and procedural reference manuals for new and experienced customer service representatives and analysts.
- Assisted in the supervision of customer service representatives in state tax contact center.

- Performed software monitoring of customer service representatives' telephone contacts for accuracy of state business tax guidance provided to public and compliance with Treasury policies.
- Provided training to newly hired customer service representatives regarding Michigan Business Tax law; forms and instructions; department policies and procedures; and SAP processing/account maintenance software.
- SAP software and tax expertise used to review customer service representatives' account adjustments, written communication to the public, and refunds/tax notices generated.
- Participated in SAP software business rules writing for Corporate Income Tax.

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

- Utilized SAP software in maintaining taxpayer accounts relating to adjustments made by the Department and related correspondence received from taxpayers.
- 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 correspondence regarding Michigan Business Tax.

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

- Developed and led training of new and experienced customer service representatives in basic and complex individual state income tax matters and correspondence processing.
- Assisted appeals division with review of issues under appeal, seeking resolutions in accordance with Michigan tax laws and policies.
- Developed and updated departmental 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** Lansing, MI
Individual Income Tax Calculations Assistant

- Communicated with customers through oral and written communication regarding adjustments made to Michigan individual income tax returns.
- 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**

Southern New Hampshire University Manchester, NH
Bachelor of Science in Accounting

- GPA 4.0
- President's List

College of Social Science, Michigan State University East Lansing, MI
Bachelor of Arts in History, Minor in Economics

- GPA 3.54
- Dean's List