



State of New Hampshire  
Department of Revenue Administration

APR 18 '18 9:43 DAS



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Lindsey M. Stepp  
Commissioner

April 17, 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 Attorney Shaun P. Thomas at Step 5 of unclassified salary grade FF, earning \$88,078.64 annually, for the position of Tax Policy Analyst, position #9U609, 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 FF for Attorney Thomas, position #9U609, Tax Policy Analyst. Attorney Thomas is currently employed with the DRA in the position of Assistant Revenue Counsel, Unclassified Salary Grade DD.

The Tax Policy Analyst position is responsible for advising the Commissioner's office of recommended changes in state statutes, rules, and administrative policies and procedures, coordinating all matters of legislative and tax policy assigned to the department and representing the department before the general court.

Attorney Thomas possesses a bachelor's degree from Boston College in Economics, and a juris doctorate degree from Suffolk University Law School. In his position as Assistant Revenue Counsel, Attorney Thomas was 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 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 Tax Policy Analyst position, #9U609, unclassified grade FF at Step 5, earning \$88,078.64 annually.

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.*

# SHAUN P. THOMAS

## EXPERIENCE

**N.H. Department of Revenue Administration**, Concord, NH Aug. 2015 – Present

*Assistant Revenue Counsel*

- Provide recurring legal and other advice to senior leadership on many diverse issues to fairly and efficiently administer the tax laws of the State of New Hampshire.
- Represent the Department in tax appeals before the Hearings Bureau and the Board of Tax and Land Appeals, including during negotiations.
- Coordinate the Department's response to all Right-to-Know requests.
- Administer the rulemaking process from drafting and planning through adoption.
- Collaborate with the Office of the Attorney General to represent the Department before the New Hampshire and bankruptcy courts and on other tax administration matters, including criminal investigations/prosecutions and collection actions.
- Negotiated a significant and valuable collection agreement that also improves compliance.
- Manage the bankruptcy process in part by filing all claims and responding to any objections.

**Ryan, LLC**, Boston, MA Jul. 2012 – Aug. 2015

*Senior Consultant, Property Tax*

- Supervised national consulting engagements, including several hundred million dollars of real estate assets.
- Researched, gathered and analyzed property-specific and market information to guarantee accurate taxable values for hundreds of commercial properties.
- Encouraged strategic decision-making to reduce real property tax liabilities.
- Represented corporate taxpayers in real property tax abatement appeals, including hearings and negotiations with local government officials.
- Prepared 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.

## 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.*

**BAR ADMISSIONS** Massachusetts and New Hampshire, 2011.