



# State of New Hampshire Department of Revenue Administration

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John T. Beardmore  
Commissioner

Lindsey M. Stepp  
Assistant Commissioner

April 19, 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 Attorney Carolynn Ward at the maximum step for the position of Tax Policy Analyst, position # 9U609, unclassified salary grade FF, earning \$90,832.56, effective upon Governor & Council approval. Funding is 100% general funds.

### EXPLANATION

On July 13, 2015, Governor Hassan signed into law SB 192 (Chapter 254, Laws of 2015) establishing RSA 21-J:6-d, creating the unclassified position of Tax Policy Analyst within the Department. Pursuant to SB 192, the existing unclassified tax policy analyst position (#9U431) is abolished, with the incumbent in the abolished position being offered the opportunity to seek the Commissioner's nomination for the newly created position.

The Department requests, pursuant to RSA 94:6, that the Governor and Council approve an entrance salary higher than the minimum salary within the established range for the unclassified position of Tax Policy Analyst, position # 9U609, within the Administration Unit, for Attorney Carolynn Ward. Attorney Ward was appointed to the position now being abolished on June 24<sup>th</sup>, 2015 (Item #106B).

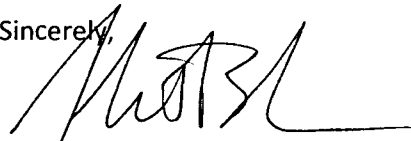
Attorney Ward possesses a Juris Doctor from Roger Williams University School of Law and an LL.M. in Taxation from the Boston University School of Law. A Master of Laws in Taxation (LL.M. in Taxation) from BU Law reflects a mastery of the practice, ethics and subtleties of tax law. Since appointment as Tax Policy Analyst, Attorney Ward has coordinated all matters of legislative and tax policy assigned to the Department, advised the Department on matters relevant to state and federal tax statutes, rules, and administrative policies and procedures, and represented the Department before the General Court. Prior to appointment as Tax Policy Analyst, Attorney Ward held the position of Assistant Revenue Counsel at the Department. In that role she advised the Department on the potential legal impact of proposed changes to statutes and rules, actively participated in the Department's rulemaking process, and provided legal counsel for the Department before courts and administrative tribunals. Attorney Ward's work experience is a combination of tax, legal and legislative expertise has made her one of the Department's strongest assets. The highest classified subordinate employee under Attorney Ward earns \$86,365 annually.

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 Attorney Ward's education and experience, the Department believes that she should be placed into the Tax Policy Analyst position established in RSA 21-J:6-d by SB 192 (Chapter 254, Laws of 2015), unclassified grade FF at the maximum step, \$90,832.56.

Sincerely,

A handwritten signature in black ink, appearing to read 'JTB', with a long horizontal flourish extending to the right.

John T. Beardmore  
Commissioner

## **Carollynn J. Ward**

(603) 230-5017 · Carollynn.Ward@dra.nh.gov

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### **Education**

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#### **Boston University School of Law**

LL.M. in Taxation

GPA: 3.63

Honors: Boston University School of Law LL.M. Scholar

Boston, MA

May 2012

#### **Roger Williams University School of Law**

Juris Doctor, *magna cum laude*

GPA: 3.651 Class Rank: 6 of 145 (Top 5%)

Honors: Roger Williams University Law Review  
Honors Program & Honors Mentorship Program

Bristol, RI

May 2011

#### **Northeastern University**

Bachelor of Science in Political Science, *magna cum laude*

Boston, MA

May 2008

### **Bar Membership**

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Admitted to practice in Massachusetts, November 2011

Admitted to practice in New Hampshire, June 2013

Admitted to practice in New Hampshire District Court, October 2013

### **Legal Experience**

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#### **New Hampshire Department of Revenue Administration (DRA)**

*Tax Policy Analyst*

Advise the Commissioner of the DRA of recommended changes in state statutes, rules, and administrative policies and procedures relating to NH tax law. Coordinate all matters of legislative and tax policy assigned to the department. Represent the DRA before the general court, which includes completing analyses of the fiscal and technical impact of proposed tax legislation, reviewing legislative proposal for administrative and legal feasibility, and testifying before legislative committees.

Concord, NH

July 2015-Present

#### *Assistant Revenue Counsel*

Represent DRA in bankruptcy court and administrative adjudicatory hearings before the Hearings Bureau and the Board of Tax and Land Appeals. Assist the Attorney General's Office in representing DRA in Superior Court and New Hampshire Supreme Court. Administrative rulemaking (drafting, public hearings, legislative testimony). Research and render official opinions, legal interpretations, and legal advice regarding state tax administration and general DRA operations. Conduct periodic legal training of DRA staff.

June 2013-June 2015

#### **Blue Cross & Blue Shield of Rhode Island**

*Law Clerk*

Frequently researched and wrote memoranda regarding ERISA and other employee benefits issues as they arose. Researched and wrote memoranda on the tax consequences of the CLASS Act. Assisted corporate counsel in determining how BCBSRI could avoid penalties during a period of lay-offs through compliance with the WARN Act. Assisted in writing and implementing an identity theft protection plan in order to comply with FACTA. Wrote and reviewed independent contractor and business associate contracts.

Providence, RI

May 2010-Aug. 2010

**Judge Michael A. Silverstein, RI Superior Court, Business Calendar**

Providence, RI

*Judicial Clerk*

Jan. 2010-Apr. 2010

Researched and wrote memoranda regarding the taxability of consumer extended service and warranty contracts, as well as the right of the Rhode Island Tax Administrator to intervene in private litigation. Observed Judge Silverstein's Business Calendar, which focuses on receiverships and general business litigation and discussed cases with him.

**Massachusetts Office of the Attorney General**

Boston, MA

*Legal Intern, Trial Division*

June 2009-Aug. 2009

Researched and wrote memoranda regarding the law and jurisprudence surrounding Massachusetts real estate trusts in preparation for an eminent domain action. Examined Massachusetts Chapter 40B (the "Anti-Snob Zoning Act") in preparation for litigation. Appeared on brief for a memo in support of a motion for summary judgment to be submitted in Suffolk Superior Court. Observed multiple trials, summary judgment and motion to dismiss hearings and depositions.

*Constituent Liaison*

May 2007-May 2008

Responded to all constituent correspondence to the Executive Bureau of the Attorney General's Office (AGO). This included answering general questions from constituents, educating constituents about the services offered by the AGO and referring them appropriately, and corresponding with other government branches and agencies to direct constituents to available resources. Carried out administrative and research tasks in numerous bureaus and divisions of the AGO.