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State of New Hampshire

Department of Revenue Administration

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John T. Beardmore
Commissioner

Kathryn E. Skouteris
Assistant Commissioner

June 16, 2015

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 respectfully requests to place Attorney Carollynn Ward at the maximum step (NH First equivalent Step 6) for the position of Tax Policy Analyst, unclassified salary grade EE, earning \$83,268.17 annually, effective upon Governor & Council approval. Funding is 100% general funds.

EXPLANATION

The Department of Revenue Administration requests, pursuant to RSA 94:6, the Governor and Council approve an entrance salary higher than the minimum salary within the established range for position #9U431, Tax Policy Analyst within the Administration Unit, for Attorney Carollynn Ward.

Attorney Ward possesses a Juris Doctor from the Roger Williams University School of Law and a 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. Attorney Ward currently holds the position of Assistant Revenue Counsel at the Department. In this role she advises the Department on the potential legal impact of proposed changes to statutes and rules, actively participates in the Department's rulemaking process, and provides legal counsel for the Department before the Board of Tax and Land Appeal. Attorney Ward's work experience is a combination of tax, legal and legislative expertise that has not only made her one of the strongest assets to the Department, but also to the Attorney General's Office, tax practitioners and taxpayers. The highest classified subordinate employee under Attorney Ward earns \$84,669.00 annually.

Based upon Attorney Ward's education and experience, the Department believes that she should be placed into the Tax Policy Analyst position, #9U431, unclassified grade EE at the maximum step, \$83,268.17

Sincerely,

John T. Beardmore
Commissioner

Carollynn J. Ward

Education

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

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

New Hampshire Department of Revenue Administration (DRA)

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 the 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.

Concord, NH

June 2013-June Present

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

Judicial Clerk

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.

Providence, RI

Jan. 2010-Apr. 2010

Massachusetts Office of the Attorney General

Legal Intern, Trial Division

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.

Boston, MA

June 2009-Aug. 2009

Constituent Liaison

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.

May 2006-May 2008