



Lindsey M. Stepp
Commissioner

Carollynn J. Lear
Assistant Commissioner

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State of New Hampshire

Department of Revenue Administration

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AUDIT DIVISION
Frederick J. Coolbroth, Jr., Esq.
Director

John W. Frasier
Assistant Director

December 22, 2021

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 Keen M. Wong at Step 6 of unclassified salary grade FF, earning \$96,564.00 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 Keen Wong, position #9U609, Tax Policy Analyst. Attorney Wong is currently employed with the DRA in the position of Multi-State Tax Auditor, Unclassified Salary Grade, DD. This request is to place Attorney Wong into the Tax Policy Analyst, Unclassified Salary Grade FF at the level appropriate for promotional progression.

The Tax Policy Analyst position is responsible for acting as the DRA's liaison with the New Hampshire General Court by communicating agency objectives and initiatives to the legislative body as well as responding to legislative inquiry on matters relating to tax law, tax policy, tax administration, fiscal impact, revenue and budgeting. This position leads the DRA's Tax Policy and Legislative Group, supervising the work of a Senior Financial Analyst and Financial Analyst. This position will assist the Commissioner and Assistant Commissioner by recommending changes to state statutes, administrative policies and agency rules to meet DRA objectives.

Attorney Wong possesses a Juris Doctorate from the University Of New Hampshire School Of Law, is a member of the NH Bar Association as well as an Internal Revenue Service Enrolled Agent and a Certified Public Accountant. Attorney Wong has been employed with the DRA for over 5 years and has over 7 years' professional experience in tax preparation, auditing and legal research. In his current position with the DRA, Attorney Wong has gained extensive experience in conducting business tax audits and ensuring

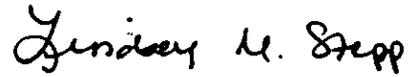
TDD Access: Relay NH 1-800-735-2964

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.

organizations are in compliance with NH business tax laws. Attorney Wong has also conducted legal research on relevant tax issues such as the federal constitutionality of NH tax laws, applicability of specialized apportionment methodologies, defining taxpayers' income producing activities, determination of nexus, and the applicability of federal international treaties to the state.

Based upon Attorney Wong's education and experience with the DRA and his pre-law experience spanning 7 plus years, the DRA believes that he should be placed into the Tax Policy Analyst position, #9U609, at Step 6 of unclassified salary grade FF, earning \$96,564.00 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

Keen Meng Wong

CURRENT EMPLOYMENT

Since Feb. 2016 **New Hampshire, Department of Revenue Administration, Concord, NH**
Multi-state Tax Auditor (Full-time since July 2016)
I conduct business tax audits to ensure business organizations are in compliance with New Hampshire's business tax laws. I was also hired to support the multi-state audit division's legal effectiveness in its audit positions. In that capacity, I conducted legal research on relevant tax issues, such as federal constitutionality of New Hampshire tax laws, applicability of specialized apportionment methodologies, defining taxpayers' income producing activities, determination of nexus, and the applicability of federal international treaties to the state.

PRE LAW SCHOOL PROFESSIONAL EXPERIENCE

Jan. 2005 to Apr. 2012 & Feb. to May 2013 **Deloitte Tax LLP, Stamford, CT and Boston, MA**
Manager (Aug. 2007 to Apr. 2012 and Feb. to May 2013)
Senior Associate (Jan. 2005 to Aug. 2007)
I managed U.S. and foreign client engagement teams to provide global mobility services to corporate clients with expatriate employees. In my role, I assisted corporate clients to develop and implement tax equalization strategies in managing the client's expatriate population. Additionally, I also ensured the corporate clients' compliance with payroll reporting and tax withholding requirements in regards to payroll elements connected to the expatriate program.

Oct. 2000 to Dec. 2004 **PricewaterhouseCoopers LLP, Stamford, CT**
Associate and Senior Associate (Feb. 2004 to Dec. 2004)
PricewaterhouseCoopers IAS Pte Ltd, Singapore
Associate (Feb. 2002 to Jan. 2004)
I prepared U.S. federal and state personal income tax returns and tax equalization calculations for U.S. expatriate employees of corporate clients. I assisted in answering federal and state income tax assessment queries. I also prepared training materials and trained junior staff members.

PricewaterhouseCoopers Pte Ltd, Singapore
Senior Associate (Oct. 2000 to Feb. 2002)
I prepared Singapore corporate income tax returns and addressed inquiries from the government.

Dec. 1996 to Sep. 2000 **Azman, Wong, Salleh & Co., Kuala Lumpur, Malaysia**
Tax Associate (Dec. 1996 to Oct. 1998)
Senior Tax Associate (Oct. 1998 to Sep. 2000)
I prepared Malaysian corporate and personal tax returns for clients and handled assessment appeals.

LEGAL EXPERIENCE

Aug. to Dec. 2015 **New Hampshire, Department of Revenue Administration, Concord, NH**
Legal Intern
I researched and wrote memoranda on tax related issues faced by the Department. My work covered New Hampshire's business tax, interest and dividends tax, municipal and property tax, and meals and rooms tax. I assisted in revising various administrative rules through researching legislative history and researching similar rules and case laws of other states. I also assisted in drafting a legal brief for a case in administrative hearing.

May to July 2015 **New Hampshire, Department of Justice, Office of the Attorney General, Concord, NH**
Legal Intern – Civil Bureau

I researched and wrote memoranda on a variety of issues, including writing a post hearing brief differentiating employees from independent contractors, and memoranda addressing First Amendment issues. I also researched statutory interpretation of the Board of Medicine's current rule on reciprocal discipline, drafted proposed statutory language to expand diagnostic abilities for Board of Optometry licensees, and conducted state comparison analysis on privilege rules for the Board of Psychologist. I also wrote a motion petitioning for injunctive relief and assisted in an omnibus motion in limine.

May to July 2014 **State Employees' Association of New Hampshire, Concord, NH**
Legal Intern

I researched and wrote memoranda on labor law issues, including workers' compensation, union representation rights, and impermissible hiring practices. I also supported the association's attorneys by developing witness lists, preparing cross examination questions, and researching procedural matters.

EDUCATION

University of New Hampshire School of Law, Concord, NH
Juris Doctor, Daniel Webster Scholar Honors Program, May 2016.

University of Southern Queensland, Toowoomba, Queensland, Australia
Bachelor of Commerce, Major in Accounting, 1996.

PROFESSIONAL MEMBERSHIP

- New Hampshire Bar Association (admitted to practice since 2016)
- Massachusetts Bar Association (admitted to practice since 2016)
- Internal Revenue Service Enrolled Agent (enrolled to practice since 2012)
- Certified Public Accountant, Australia (admitted since 2000)

COMMUNITY INVOLVEMENT

Jan. 2015 to June 2019 **Catholic Charities New Hampshire, Manchester/Concord, NH**
Volunteer – immigration law work

I assist in writing memoranda and drafting legal briefs to support the petition for asylum status by clients of Catholic Charities New Hampshire seeking asylum in the US. This function includes reviewing and scrutinizing the information and personal stories from the asylum seekers.

Sept. 2012 to Feb. 2013 **Lantos Foundation for Human Rights and Justice, Concord, NH**
Volunteer

The Lantos Foundation seeks to strengthen the role of human rights in American foreign policy through education and advocacy. I assisted with the foundation's development efforts. I also helped organize and run the 2012 Tom Lantos Human Rights Prize.