



Lindsey M. Stepp
Commissioner

AUG 23 '22 AM 10:46 RCVD

State of New Hampshire

Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner

August 12, 2022

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. Amir Alic at Step 7 of unclassified salary grade DD, earning \$90,454.00 annually, for the position of Field Audit Leader, position #9U277, 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 DD for Mr. Amir Alic. Mr. Alic is currently employed with the DRA in the position of Multi State Tax Auditor, Tobacco and Multi Entity, Unclassified Salary Grade, CC. This request is to place Mr. Alic into the Field Audit Leader, Multi State, Unclassified Salary Grade DD at the level according to a promotional progression.

The Field Audit Leader position is responsible for conducting state tax audits of large, multistate and multinational companies required to file tax returns with the State of New Hampshire. Many of these companies are some of the largest in the world, whether measured by market capitalization or number of employees, and have highly complex corporate structures. In order to effectively audit these and other taxpayers, a multistate Field Audit Leader must be familiar with some of the most sophisticated and intellectually challenging tax issues, including New Hampshire apportionment, combined reporting, federal corporate income taxation, and federal partnership taxation. In addition to their tax expertise, these auditors are required to travel across the country frequently, often for a week or two at a time, to conduct field work. These intellectual rigors and travel demand make recruiting multistate Field Audit Leaders very challenging, and DRA competes for this talent with prestigious accounting and law firms, corporate tax departments, and financial institutions, all of whom often pay very competitive salaries.

Mr. Alic is a licensed Certified Public Accountant with his bachelor's degree from Plymouth State University in accounting. Mr. Alic has been employed with the Department of Revenue Administration for roughly 6 years and has roughly 9 years' professional experience in auditing. In his current position with the DRA, Mr. Alic has gained extensive experience in conducting audits of taxpayers varying in complexity and type, from individuals to multistate and multinational corporations. Most audits Mr. Alic manages

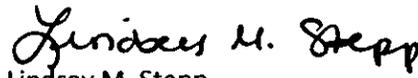
TDD Access: Relay NH 1-800-735-2964

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.

include reviews of complex multistate tax issues such as apportionment, nexus, and unitary theory, along with flow-through taxation and other state specific modifications. He exercises independent judgment and logical decision-making in the application of case law, statutes, rules, policies, and other technical criteria to the facts found during an audit. Mr. Alic also reviews the work of peers. Mr. Alic participates in settlement discussions and has acted to settle disputes between taxpayers and the Department. He has also worked on various special projects as assigned, most notably the taxability of subsidy payments by corporate cafeteria providers under the Meals & Rentals Tax statute. The project included researching relevant tax court cases, identifying taxpayers receiving subsidies in NH, and conducting the audits to bring them into compliance.

Based upon Mr. Alic's education, his directly applicable experiences with the DRA, and total auditing experience of roughly 9 years, the Department believes that he should be placed into the Field Audit Leader position, #9U277, unclassified grade DD, at Step 7 earning \$90,454.00 annually.

Sincerely,


Lindsey M. Stepp
Commissioner

Amir Alic

PROFESSIONAL EXPERIENCE:

Multi Entity Tax Auditor – NH Department of Revenue Administration

2016 - Current

- Conducted audits of taxpayers varying in complexity and type, from individuals to multi-state and multi-national corporations. Most audits included reviews of complex multi-state tax issues such as apportionment, nexus, and unitary filings along with flow-through taxation and other state specific modifications.
- Exercised independent judgment and logical decision-making in the application of case law, statutes, rules, policies, and other technical criteria to the facts found during an audit.
- Reviewed the work of peers. Engaged in discussions and acted impartially to settle disputes between taxpayers and the Department.
- Worked on various special projects as assigned, most notably the taxability of subsidy payments by corporate cafeteria providers under the Meals & Rentals Tax statute. The project included researching relevant tax court cases, identifying taxpayers receiving subsidies in NH, and conducting the audits to bring them into compliance.
- Communicated with taxpayers and their representatives, both written and verbal, regarding all aspects of the audit process including audit scheduling, information requests, communicating audit results, and general questions.

Gaming Audit Supervisor – NH Lottery Commission

2015 - 2016

- Directly supervised a staff of three auditors, including assigning, delegating, and reviewing work.
- Performed annual performance evaluations.
- Organized and conducted trainings for audit team for skill development specific to the gaming industry.
- Established new auditing procedures and revised existing procedures specific to gaming industry.
- Participated in decisions related to hiring, such as interviewing prospective candidates during the hiring process.
- Assisted in the preparation of NH Lottery Commission's Comprehensive Annual Financial Report (CAFR) for FY16.

Gaming Auditor – NH Lottery Commission

2013 - 2015

- Conducted field audits of charitable gaming operations to ensure all stakeholders, including the charities, the State, and the public received their share of the statutorily mandated proceeds from gaming activities. The field audits included on-site observations of procedures and internal controls and examinations of documents, financial statements, and source records.
- Presented findings of audits to gaming operators and recommended corrective action. Followed up on the results of any corrective action implemented.
- Performed monthly bank to source document reconciliations of progressive jackpots to ensure public trust.
- Assisted in the development and drafting of audit programs and general policies and procedures of the auditing unit.

EDUCATION & LICENSES:

Bachelor of Science in Accounting, Plymouth State University, Plymouth, NH (2012)

Certified Public Accountant, NH - #08998

AREAS OF STRENGTH:

- Ability to work independently or on a team.
- Interpreting NH tax law and relevant case law as it pertains to complex tax issues, such as nexus, unitary concepts, and apportionment.
- Detail oriented in communicating complex audit issues.
- Highly organized and self-driven to complete assigned tasks.
- Proficient with RIMS and MS Office applications.