



Lindsey M. Stepp  
Commissioner

# State of New Hampshire Department of Revenue Administration

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Ora M. LeMere  
Assistant Commissioner

September 29, 2023

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 Ms. Nicole Tilton at Step 7 of unclassified salary grade DD, earning \$99,500.00 annually, for the position of Multi Entity Manager, position #9U597, 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 Ms. Nicole Tilton. Ms. Tilton is currently employed with the DRA in the position of Multi-Entity Tax Auditor, unclassified, within the Multi-Entity Bureau. This request is to place Ms. Tilton into the Multi Entity Manager, Unclassified Salary Grade DD at the level according to a promotional progression.

The Multi Entity Manager position is responsible participating in the decision-making process to administer the multi-entity and miscellaneous tax audit programs and in supervision of the multi-entity and tobacco audit staff. Specific duties of this position will include the negotiation and recommendation of tax settlement agreements, the conduct of both pre-assessment and post-assessment conferences with taxpayers and taxpayer representatives. This position would also be working with outside agencies to assist with enforcement of tobacco and miscellaneous taxes.

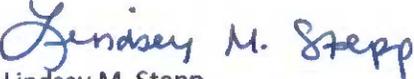
Ms. Tilton holds a Bachelor of Science in Accounting from Southern New Hampshire University. Ms. Tilton has more than 14 years of accounting and tax experience, of which 9 years have been in various tax auditing roles, while 4 years have been in various management capacities. In her current position with the DRA, Ms. Tilton has gained extensive experience in conducting complex audits of sophisticated tax issues, and has developed expertise in a variety of New Hampshire tax types, with a particular focus on Real Estate Transfer Tax, the Business Profits Tax, and the Business Enterprise Tax. This auditing experience, combined with her exposure to taxpayer issues, gives Ms. Tilton a comprehensive understanding of New Hampshire tax issues. In addition to conducting her own audits, Ms. Tilton's current duties include reviewing the audits of her peers, providing guidance on the Department's Revenue Information Management System, and assisting the tobacco group when needed.

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 Ms. Tilton's education, her directly applicable experiences with the DRA, the Department believes that he should be placed into the Multi Entity Manager position, #9U597, unclassified grade DD, at Step 7 earning \$99,500.00 annually.

Sincerely,

  
Lindsey M. Stepp  
Commissioner

# Nicole Tilton

## EXPERIENCE

### **NOVEMBER 2021 – PRESENT: *MULTI-ENTITY TAX AUDITOR***

#### **NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Plan and conduct audits on multi-national taxpayers for compliance with New Hampshire business tax, meals and rentals tax, real estate transfer tax, and other tax types as assigned.
- Analyze, interpret, and apply appropriate tax laws and rules throughout audit review process.
- Assist in training of various business and system processes as needed.
- Review, submit, and communicate SQRs for Revenue Information Management System (RIMS) GenTax Software as production support representative for audit division.
- Work with developers to test corrections, changes, and system updates for RIMS while ensuring that job processes and statutory requirements are met.
- Prepare and review all new and existing RIMS letters for the department as member of letter committee.
- Complete monthly audit statistics.

### **NOVEMBER 2019 – NOVEMBER 2021: *RIMS SUBJECT MATTER EXPERT***

#### **NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Assist in implementing new Revenue Information Management System (RIMS).
- Represent the Collection Division, Audit Division, and Legal Bureau needs to ensure job processes and statutory requirements are met in RIMS.
- Define, review, and test multiple business processes, letters, reports, cases, etc.
- Work with project team to resolve issues and provide input for potential solutions.

### **OCTOBER 2018 – NOVEMBER 2019: *HEARINGS MANAGER***

#### **NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Manage Hearings Group staff and complete employee evaluations.
- Oversee and manage adjudicative appeal process for the department.
- Prepare and submit the required documentation for appeals and meet statutory deadlines.
- Advocate for the department before the Hearing Officer.
- Analyze audit examinations and review various submissions.

### **JANUARY 2018 – OCTOBER 2018: *ASSISTANT HEARINGS MANAGER***

#### **NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Represent the department in appeals before the Hearing Officer.
- Assist Hearings Manager with assignments and monitoring hearings.
- Manage appeals process for the Department and prepare/submit the required documentation.
- Run statistical audit reports using an Access database.

### **APRIL 2016 - JANUARY 2018: *TOBACCO AUDITOR***

#### **NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Assist in the revision of the tobacco statute and administrative rules.
- Perform tobacco compliance checks at NH retail locations and complete complex field audits.
- Analyze and review field and desk audits completed by other auditors.
- Responsible for creating/maintaining database to organize certain data related to tobacco tax.
- Assist in the training of subordinate tax field auditors.

**MAY 2014 - APRIL 2016: TAX FIELD AUDITOR I**

**NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Conduct field and desk audits to determine accuracy of tax returns filed with the Department and to ensure compliance with NH tax laws.
- Complete required documentation for each case assigned.
- Process/review permanent resident credit requests.

**JULY 2011 -MAY 2014: ACCOUNTS RECEIVABLE MANAGER**

**PIKE INDUSTRIES, INC., BELMONT, NH**

- Post all payments including cash sales and daily lockbox.
- Reconcile deposits with bank statements daily and complete month end closing to meet deadline.
- Reconcile customer accounts, process refunds, submit credit/rebill invoice requests.

**FEBRUARY 2009 - JUNE 2011: ACCOUNT CLERK III**

**NH DEPARTMENT OF REVENUE ADMINISTRATION, CONCORD, NH**

- Process, sort, verify, and batch various tax documents in a timely manner.
- Assist with daily deposit. Data enter and open mail as needed.
- Review Low and Moderate Tax returns as needed.

**EDUCATION**

**MAY 2011**

**BACHELOR OF SCIENCE IN ACCOUNTING / SOUTHERN NEW HAMPSHIRE UNIVERSITY**

Advanced Accounting, Taxes, Principles of Finance, Auditing Principles, and Statistics.

**MAY 2009**

**ASSOCIATE OF SCIENCE IN ACCOUNTING / NHTI CONCORD**

**MAY 2008**

**ASSOCIATE OF SCIENCE IN LIBERAL ARTS / NHTI CONCORD**

**SKILLS**

- Subject Matter Expert in GenTax software for NH DRA.
- Proficient with Microsoft Office Programs, AS/400, and Viewpoint.
- Outstanding organizational skills; detail oriented.
- Excellent customer service and training skills.
- Fluent in Spanish.