



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner

March 11, 2024

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. Keen Wong at Step 7 of unclassified salary grade DD, earning \$99,500.00 annually, for the position of Field Audit Leader, position #9U624, effective May 3, 2024 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. Keen Wong. Mr. Wong is currently employed with the DRA in the position of Tax Policy Analyst, Unclassified Salary Grade, FF, step 7. This request is to place Mr. Wong into the Field Audit Leader, Multi State, Unclassified Salary Grade DD step 7.

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 demands 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.

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 8 years and has over 23 years' professional experience in tax auditing, return preparation, and legal analysis. In his experience with the DRA, Attorney Wong has gained extensive experience in conducting business tax audits (among

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other taxes) and ensuring organizations are in compliance with NH tax laws. Attorney Wong has also conducted legal analysis on a wide range of relevant tax issues, including 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 extensive experience in the field of tax for over 23 years, the DRA believes that he should be placed into the Field Audit Leader, position #9U624, at Step 7 of unclassified salary grade DD, earning \$99,500.00 annually.

Sincerely,

A handwritten signature in blue ink that reads "Lindsey M. Stepp". The signature is written in a cursive, flowing style.

Lindsey M. Stepp
Commissioner

Keen Meng Wong

CURRENT EMPLOYMENT

- Since Feb. 2016 **New Hampshire Department of Revenue Administration, Concord, NH.**
Tax Policy Counsel/Analyst (Jan. 2022 to present).
I am the legislative liaison for the Department. I testify in legislative committee hearings and prepare fiscal notes on proposed tax law changes. I assist in drafting proposed tax laws. I advise the Commissioner and legislators on state implication of federal tax laws changes. My other functions include drafting and amending the Department's administrative rules to reflect state tax law changes and readopt expiring rules. I also review the Department's monthly revenue data, fiscal year revenue estimates, and annual fiscal year end revenue reporting.
- Multi-state Tax Auditor (Full-time since July 2016 to Jan. 2022).*
I conducted tax audits on multi-state businesses to ensure their compliance with the state's business tax laws. I reviewed the reporting of New Hampshire sales and sales exempt under P.L. 86-272. I also reviewed the reporting of foreign dividends, the reporting of distribution of previously federally taxed income under IRC 965, the unitary determination of various multi-state business organizations; and the accurate reporting of capital gains to the state. I conducted interviews with taxpayer representatives throughout the audit process to collect audit information and to discuss audit findings. I also researched multiple tax issues, including the application of specialized apportionment methodologies, the definition of taxpayers' income producing activities, the 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 tax services to corporate clients with expatriate employees. My job function includes preparing and reviewing federal and state individual income tax returns. I developed and implemented tax equalization strategies for expatriate programs. I also reviewed federal and state payroll reporting and withholding compliance explicit to expatriate payments. Exposure to tax issues include employee stock options, like kind exchanges, foreign earned income exclusion claim, foreign tax credit claim, US tax residency status, and applicability of international tax treaties.
- 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. I answered federal and state income tax assessment queries. I also prepared training materials and trained junior staff members. Exposure to tax issues is similar to my time at Deloitte, noted above.
- 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 a post hearing brief differentiating employees from independent contractors and a memorandum addressing First Amendment issues. I researched statutory interpretation of the Board of Medicine's 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 assisted in 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)
- CPA Australia (admitted since 2000)

COMMUNITY INVOLVEMENT

- Jan. 2015 to June 2019 **Catholic Charities New Hampshire, Manchester/Concord, NH**
Volunteer – immigration law work
I assisted 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 goals by corresponding with the offices of various federal legislators. I also helped organize and run the 2012 Tom Lantos Human Rights Prize.