



Lindsey M. Stepp
Commissioner

State of New Hampshire Department of Revenue Administration

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Ora M. LeMere
Assistant Commissioner

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October 2, 2024

His Excellency, Governor Christopher T. Sununu
And The Honorable Council
State House
Concord, New Hampshire 03301

REQUESTED ACTION

In accordance with RSA 94:6, New Appointments, the Department of Revenue Administration (DRA) respectfully requests to place Mr. Allan O'Brien at Step 7 of unclassified salary grade DD, (9U369) earning \$101,490.00 annually, effective upon G&C approval. Funding is 100% General funds.

EXPLANATION

The Multi State Tax Auditor audits the New Hampshire business tax returns filed by companies with an obligation to apportion income to the state. Most of these audits will be field audits, requiring the employee to travel to any of the 50 states to review the company's records at its headquarters. Employees are expected to understand and apply New Hampshire tax laws and the Internal Revenue Code, along with the respective regulations, as well as state and federal court decisions, GAAP, and any specialized industry practices or rules. The field work performed by an auditor is a critical step in the audit process, allowing the auditor to discuss the taxpayer's return face-to-face, get a firsthand view of the taxpayer's operations, and efficiently request and obtain voluminous documentation and information from the taxpayer, in order to determine their compliance with New Hampshire tax law.

Mr. O'Brien retired from the Department of Revenue Administration in September 2023 as one of the Department's most experienced and capable Multi-State Tax Auditors. Mr. O'Brien was employed with the Department from May 2014 until September 2023, and during this time was responsible for conducting field audits on many of the largest and most complex multinational corporations in the world. During his time with the Department, Mr. O'Brien distinguished himself as an excellent auditor, both through the high quality of his work and his congenial approach to auditing.

Mr. O'Brien possesses a bachelor's degree in accounting from Eastern Connecticut State University and a Master's Degree in Taxation from Bentley College.

Based upon Mr. O'Brien's experience and education, I request that he be placed into the Multi State Tax Auditor position, 9U369, unclassified salary grade DD, at Step 7, earning \$101,490.00 annually.

Sincerely,

Lindsey M. Stepp
Commissioner

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.

Allan P. O'Brien

RELATED EXPERIENCE

May 2014 – October 2023

Multi-State Tax Auditor

Multi-State Tax Auditor with the NH Department of Revenue Administration.

Responsibilities include:

- Plans, administers, and conducts audits of national and multinational taxpayers at their corporate headquarters located throughout the U.S.A.
- Utilized extensive expertise and experience, along with the software tools, to identify potential candidates for audit.
- Analyzed highly voluminous business tax returns and substantiating documents and materials, and based on that analysis, made requests for further information from the taxpayer.
- Conducted sophisticated and extensive research of complicated tax issues, under both NH and federal statutes and regulations.
- After completing the field work and resulting analysis, developed any proposed adjustments, and explained the same to the taxpayer, taken into consideration the taxpayer's feedback, as applicable.
- Worked with taxpayers to resolve proposed and final notices of assessment, including through negotiations with highly sophisticated lawyers and accountants representing the taxpayer.
- Conducted sophisticated research and analysis to further develop audit issues and positions.
- Consistently performed at an extremely high level, with audit metrics among the top auditors in the Department.
- Maintained a very low ratio of audits that were ultimately disputed.

July 2008 – May 2014

State Tax Consultant

Worked for various companies as a tax consultant. Clients included Baystate Medical Center, Ann Taylor, Inc., Warnaco, Inc., Bruker Daltonics, Inc., American Dental Products, Inc., and Trip Advisor, Inc.

Responsibilities include:

- Preparation and review of federal and state income tax returns using Corptax and Onesource
- Assist with the preparation of the tax provision
- Assist with tax audits as necessary
- Prepare estimated tax payments
- Preparing research on various tax issues using RIA and CCH.
- Assist with other tax projects such as financial modeling, apportionment, state tax adjustments, etc.

January 2007 – July 2008 **TYCO International (US), Inc.**

Tax Consultant/State Tax Manager

Princeton, NJ

Worked in a large tax department of a \$70 billion company that was comprised of 12 separate consolidated groups that filed 2,200 state tax returns and generated 4,000 notices.

- Prepared and reviewed separate company, combined and unitary state tax returns.
- Prepare and managed information gathering surrounding apportionment and state tax adjustments
- Responded to correspondence received from state taxing authorities.
- Analyze new and current state tax laws, pronouncements and court decisions. Evaluated impact of changes on current and prior year filings.
- Strong verbal and written communication skills.
- Significant experience with CorpTax, Onesource compliance software for both federal and state return applications.
- Actively involved in estimated tax process by developing financial models for unitary returns.

June 2004 – October 2006 **United Technologies Corporation**

Senior Tax Specialist

Hartford, CT

Started as a consultant in this large tax department of a \$60 billion multinational corporation and was subsequently hired as an employee, and promoted from senior tax accountant to senior tax specialist exclusively responsible for the flagship Pratt and Whitney aerospace group. My duties included interfacing with Pratt management on various tax issues.

- Exclusively responsible for preparing federal compliance for the Pratt Group, which is comprised of divisions totaling \$1 billion of federal taxable income.
- Prepared and reviewed federal and state income tax returns;
- Proficient in tax reporting software, CorpTax.
- Responsible for state estimated tax process using State Planner
- Promoted from Senior Tax Analyst to Senior Tax Specialist
- Prepared the California Waters Edge Return
- Received a distinguished performance award for year ended 12/31/05

July 2000 – May 2004

Konica Minolta Business Solutions USA

Accountant Analyst II

Windsor, CT

- Prepared and reviewed compliance work, including tax returns, property tax reports, payroll reports, extension calculations, year end planning schedules and estimated tax calculations;

- Analyzed and researched complex tax and business issues, including use of printed materials and on-line services, and created correspondence and memorandums to document tax treatment;
- Responded to audits related to federal and state tax income tax issues;
- Prepared protests to respond to sales tax issues.
- Responsible for administration of Corptax including program installation, updates, maintenance, and custom calcs.

Education

Master of Science in Taxation, November 1996

Bentley College, Waltham, MA

B.S. in Business Administration, May 1984

Eastern Connecticut State University, Willimantic, CT

Major: **Accounting**

Accomplishments

Certified Public Accountant