

## **Carollynn Jean Lear**

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### **Professional Experience**

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#### **Internal Revenue Service**

1111 Constitution Avenue, Washington, DC

*Senior Advisor to the Deputy Commissioner*

June 21, 2022-Present

Provide deep expertise and analysis on various tax issues and trends, and top-level advice related to short and long-range program policies, strategies, and objectives to the Deputy Commissioner of Services & Enforcement (DCSE). Promote and facilitate the implementation of agency priorities and policies to ensure consistent approach, technical correctness, and fair and equitable treatment of customers. Provide expert tax analysis and advice to the DCSE on legislative issues, litigation matters, tax administration priorities and policies, new or revised program priorities, and significant technical issues. Lead coordination on behalf of the DCSE with the Office of Chief Counsel and the Treasury Office of Tax Policy on published guidance and other technical tax administration issues to develop guidance and clarify ambiguity, and to improve compliance strategies. Represent the DCSE at top-level meetings where policy is developed. Draft reports on legislative changes, review policies, procedures, technical manuals and other agency publications; draft policy and develop the procedures and regulations to implement legislation.

#### **New Hampshire Department of Revenue Administration**

109 Pleasant Street, Concord, NH

*Assistant Commissioner*

April 1, 2018-May 19, 2022

Managed and led an Executive Branch agency that collects 80% of NH's revenue. Oversaw 160 agency staff and an agency budget of \$24 million. Directly and independently managed the Administration Unit of the DRA, which included the Business Office, Legal Bureau, Hearings Bureau, Human Resources, Internal Audit, Project Management and Tax Policy and Legislative Group. Independently made final decisions on tax matters, personnel issues, litigation, controversies, and project and contract management. Crafted and executed strategic initiatives for the agency in furtherance of the mission of fairly and efficiently administering NH tax laws. Drove initiatives and projects to completion, including a \$30 million capital project to modernize the agency's tax processing and data management system. Testified at public hearings providing information on tax policy, agency budget, and agency priorities. Responded to legislative inquiries on tax-related and agency issues, including constituent concerns. Drafted and approved legislative proposal for legislators and on behalf of the agency. Engaged with the press, stakeholders, the legislature, the Governor's Office, and public interest groups on various tax-related and agency issues. Engaged with nation-wide consortiums and groups dedicated to state tax administration including the Federation of Tax Administration and the North Eastern State Tax Officials Association.

#### **New Hampshire Department of Revenue Administration**

109 Pleasant Street, Concord, NH

*Tax Policy Counsel*

July 1, 2015-March 31, 2018

Advised the Commissioner of the DRA of changes in state statutes, rules, and administrative policies relating to NH tax law. Independently coordinated all matters of legislative and tax policy assigned to the agency. Independently represented the agency before the General Court, which included completing analyses of the fiscal/technical impact of legislation, reviewing legislation for administrative/legal feasibility, drafting legislation on behalf of legislators and the agency and testifying before legislative committees.

#### **New Hampshire Department of Revenue Administration**

109 Pleasant Street, Concord, NH

*Assistant Revenue Counsel*

June 13, 2013-June 30, 2015

Represented the agency in bankruptcy court and administrative adjudicatory hearings before the Hearings Bureau and the Board of Tax and Land Appeals. Assisted the Attorney General's Office representing the agency in Superior Court and New Hampshire Supreme Court to ensure that litigated tax matters were supported by adequate subject matter expertise. Independently managed the administrative rulemaking process at the state level (drafting rules, presenting rules to agency and industry stakeholders, conducting public hearings, giving legislative testimony in support of rule approval). Researched and rendered official opinions, legal interpretations, and legal advice regarding state tax administration and general agency operations. Conducted periodic legal training of agency staff.

## **Education**

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### **Boston University School of Law**

LL.M. in Taxation

GPA: 3.6

Honors: Boston University School of Law LL.M. Scholar (scholarship program)

Boston, MA

May 2012

### **Roger Williams University School of Law**

Juris Doctor, *magna cum laude*

GPA: 3.7 Class Rank: 6 of 145 (Top 5%)

Honors: Roger Williams University Law Review, Honors Program, Honors Mentorship Program

Bristol, RI

May 2011

### **Northeastern University**

Bachelor of Science in Political Science, *magna cum laude*

Boston, MA

May 2008

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## **Bar Membership**

Massachusetts, November 2011 (inactive)

New Hampshire, June 2013

New Hampshire District Court, October 2013

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## **Volunteer Activities**

### **Massachusetts National Guard VITA Clinic**

May 2011-June 2012

Completed individual income tax returns and complex business tax returns for members of the Massachusetts National Guard. Performed financial, estate, and tax planning for members of the Guard and their spouses.

### **NESTOA Planning Committee**

2017-2022

Evaluated and selected meeting location and venue, solicited event sponsors, crafted event agenda, and solicited/evaluated presenters for annual conference of Northeastern States Tax Officials Association.

### **Law360 2022 Tax Authority State & Local Editorial Board**

2022

Provide feedback to improve SALT coverage and provide reporters a source for SALT background expertise. Prepare talking points on cases or trends in SALT practice to discuss during annual editorial board call.

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## **Awards and Recognitions**

### **2020 Federation of Tax Administrators Annual Award**

August 2020

*New Hampshire's Strategic Approach to Public Outreach*

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## **Speaking Engagements**

- **32nd Annual Tax Forum** November 14, 2014  
*New Hampshire Department of Revenue Administration Panel Discussion*
- **2017 NESTOA Conference** September 18, 2017  
*Market Based Sourcing and Apportionment*
- **36th Annual Tax Forum** November 28, 2018  
*How Does Federal Tax Reform Impact New Hampshire Taxes?*
- **2019 NESTOA Conference** September 11, 2019  
*New Hampshire's Public Outreach Strategy*
- **2019 Tax Season Education Seminars** Spring 2019  
*Greater Manchester, Keene, and Concord Chambers of Commerce*