

# Massachusetts Appoints New DOR Commissioner


By

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Mike Heffernan has been tapped to be the new Massachusetts Department of Revenue Commissioner, Administration and Finance Secretary Kristen Lepore announced March 29.

Heffernan, a former Citigroup Inc. executive and former Republican candidate for state treasurer, will assume his new role on May 2, according to Lepore.

"Mike's extensive finance experience and entrepreneurial background will be critical to leading an agency with crucial responsibilities to the Commonwealth and the customers who pay taxes here," Lepore said in a statement.

Heffernan's appointment came two weeks after Gov. Charlie Baker (R) announced that current DOR Commissioner Mark Nunnely is stepping down from his post to head MassIT, the state's technology office. (Prior coverage )

Nunnely has been the DOR head for only one year. He will begin his new post as the first executive director of MassIT on April 4. Kevin Brown, the current general counsel for the DOR, will serve as acting DOR commissioner in the interim.

"DOR serves a critical role in the Commonwealth by leading compliance with our tax, child support and municipal finance laws, and I look forward to working with the staff, taxpayer community and other key stakeholders to deliver the agency's mission in a consumer-friendly manner," Heffernan said in a statement.

Former DOR Commissioner Amy Pitter, who is now CEO of the Massachusetts Society of Certified Public Accountants (MSPCA), told Tax Analysts that while she hasn't met Heffernan yet, she is looking forward to continuing the great partnership her group has had with the DOR under Nunnely.

"The CPA profession is uniquely positioned to guide the department on the practical impacts of their policies and practices, and through our members, the MSPCA is able to deliver important tax information and updates to Massachusetts's businesses and individual taxpayers," Pitter said. "Personally, I look forward to working with the new commissioner to increase access, understanding, and the efficiency of tax processes for the citizens of the commonwealth."

David Nagle of Sullivan & Worcester said he hopes Heffernan builds on his predecessors' efforts to make Massachusetts tax administration even more transparent.

Nagle said he would like to see "fuller disclosure of DOR's audit manuals, briefs, and communications with the legislature." This transparency would further strengthen public trust,

encourage voluntary compliance, and encourage consistent treatment of similarly situated taxpayers, he said.

Nagle cited the DOR's Field Audit Manual as an example: after nearly three years since the manual was published online, its corporate excise and financial institution excise chapters are still under revision.