

Jennifer Noel has served as the Director of the Delaware Division of Revenue since October 1, 2017. As the Director, Jenn is the leader of a dynamic organization of nearly 200 people that is responsible for the administration and enforcement of many of the taxes imposed by the State of Delaware, and the collection of approximately two-thirds of Delaware's annual general fund revenue.



From 2012 until her appointment as Director, Jenn served as a Deputy Attorney General with the Delaware Department of Justice, representing agencies within the Department of Finance. Prior to joining the Delaware Department of Justice, Jenn was in private practice with the Wilmington-based law firm Young Conaway Stargatt & Taylor, LLP, where she worked for 12 years as an attorney in the Tax Department.

Jenn graduated from Widener University School of Law *cum laude* in 2000, having served as a member of the Delaware Journal of Corporate Law, and from Widener University *summa cum laude* in 1997. Jenn completed the Certificate in State and Local Tax at the Georgetown University Law Center in 2017 and received an LL.M. in Taxation with distinction from Georgetown in 2018. Most recently, Jenn was elected as a Fellow of the American College of Tax Counsel in 2020.

Warren D. Wood is currently the Assistant Director - Office of Tax Examination & Investigations. He currently responsible for providing leadership in the following areas: Business, Corporate and Personal tax audits along with providing leadership to our Public Service Offices located in Dover, Georgetown, and Wilmington.

Warren is a native of Delaware and holds a bachelor's degree in Accounting from the University of Maryland – Eastern Shore and an MBA in Corporate Finance from Drexel University. Warren started with the Division in June of 2019 after having worked for E.I. DuPont de Nemours and Company the previous 27 years in a variety of roles.

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Holly Reynolds is currently the Tax Examination & Investigations Manager for the Field Operations Bureau and manages the Georgetown and Dover Field offices as well as the Wilmington PIT Auditors. In this position, Holly manages the Fraud Team to assist the public in dealing with Identity Theft and combatting Fraudulent returns filed in the State of Delaware.

Holly is a native of Delaware and holds a bachelor's degree in Accounting from Wilmington University. Holly has been with the Division for 22 years working with various areas of taxation including Personal, Withholding, Corporate, Gross Receipts and most recently Alcohol Tax.

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Terri Arndt is a Revenue Production Supervisor currently assigned as Public Service Manager, E-Service Lead for the IRAS project.

Terri started with the State of Delaware, Division of Revenue in December 2004 as an Accounting Specialist in Public Service answering phones and assisting walk-in taxpayers. Terri was promoted to Revenue Production Supervisor in February 2018. In June 2019, Terri accepted the limited term Public Service Manager position with the Integrated Revenue Accounting System Project and was named the E-Service Lead.

Terri was named the 2018 Department of Finance Employee of the Year and has received numerous Customer Service Awards through the Department of Finance.

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Campbell Hay is currently the Tax Conferee. Immediately prior to joining the Division of Revenue as Tax Conferee, Cam was a Hearing Officer with the Delaware Public Service Commission. As Hearing Officer, Cam presided over and ruled on cases involving public utilities in the state from rate changes to formal complaints.

Cam has a long history in the tax field. Shortly after law school he joined J.P. Morgan as the Private Banks Retirement Products Manager working with bankers and client service representatives on complex tax and retirement laws and regulations, as well as ensuring the Private Bank remained in compliance with such laws and regulations.

After J.P. Morgan, Cam joined the Tax Department at Vanguard, where he provided legal and tax support to the retail investor business on both domestic and international tax issues.

Cam has served on many boards and committees supporting children and social justice and enjoys fishing and golfing with his sons.

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