Akerman

Michael J. Bowen

Shareholder
Chair, State & Local Taxation Practice

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Practices

Taxation

Education

J.D., Boston University School of Law, 1999; *Boston University International Law Journal*, Articles Editor

B.A., University of Rochester, 1996; Economics and Philosophy, *magna cum laude*

Bar Admissions

Florida

Massachusetts

Virginia

Michael Bowen is chair of Akerman's State and Local Taxation Practice. His practice focuses on businesses and high-net-worth individuals in connection with federal and state and local tax controversies at the audit, administrative, and judicial levels throughout the United States. Michael's clients include companies in banking, manufacturing, retailing, pharmaceuticals, healthcare, energy, technology and insurance industries, professional athletes, and internet sellers. He has litigated state and local tax matters raising a variety of statutory and constitutional issues. In addition, Michael advises clients on federal as well as state & local tax planning matters.

Areas of Experience

Corporate Taxation

Federal Tax Litigation & Controversy

International Taxation

Pass-Through Taxation

Real Property Tax Planning & Appeals

State & Local Tax Consulting

State & Local Tax Litigation and Controversy

Tax Legislation

Published Work & Lectures

- *DBA the Magazine*, Author, "Can Debt Buyers Use the "Cost Recovery" Method of Accounting for Tax Purposes'" November 2011
- Marcus Evans Tax Officers Summit, Speaker, "Audit Currency-Recover Confidence in the Adversarial Audit Process," November 2011
- COST 42nd Annual Meeting, Speaker, "Best Practices for Handling the State Side of a Federal Audit," October 2011
- Adjunct Professor, Florida Coastal School of Law, State and Local Taxation, Spring 2011
- Harvard University Law School, Guest Lecturer, "Choice of Entity: Tax Considerations"
- National Business Institute, Guest Lecturer, "LLCs, LPs and LLLPs: Business and Tax Considerations"
- National Business Institute, Speaker, "Sales and Use Tax: Structure, Compliance and Administrative Issues"
- National Business Institute, Speaker, "LLC Trends and Developments"
- National Business Institute, Speaker, "Successful Sales and Use Tax Strategies"
- *Journal of Multistate Taxation and Incentives*, Author, "Transactional Nexus and the Continued Relevance of *National Geographic*," July 2010
- *Journal of Multistate Taxation and Incentives,* Author, "*Prudential* as Authority for State Taxation of Insurance Companies Under the Commerce Clause: Has the Policy Lapsed'" March/April 2010
- *RIA Checkpoint*, Author, "Nonresident LLC Member Held Not Subject to Virginia Income Taxation on Income From a Virginia LLC," December 3, 2007
- *RIA Checkpoint*, Author, "Income from Virginia LLC Held Taxable to Nonresident LLC Member," December 3, 2007
- Akerman Senterfitt, Author, "If You Build It, They Will Come: The Taxation of Leasehold Improvements in Florida," June 23, 2011
- Akerman Senterfitt, Author, "And the Dead Shall Rise: The Perils of Retroactive Tax Laws," October 19, 2010

- Akerman Senterfitt, Author, "Nexus Questionnaires: Beware of the Trojan Horse," May 5, 2010
- Akerman Senterfitt, Author, "Uniformity of Tax Reporting Across Jurisdictions," March 2, 2010
- Akerman Practice Update, Co-Author, "Extension of Voluntary Disclosure Initiative to September 9," August 29, 2011

Court Admissions

- U.S. Tax Court
- U.S. Supreme Court

Professional Memberships & Activities

- American Bar Association, Member
- Florida Bar Association, Member
- Virginia State Bar Association, Member
- Massachusetts State Bar Association, Member