

## In The News

# Akerman Partner Michael Bowen Quoted in *Law 360 Tax Authority* Article Discussing Appellate Tax Board Ruling

September 16, 2021

State and Local Tax Practice Chair Michael Bowen discussed an Appellate Tax Board ruling in an article for *Law 360 Tax Authority*. The ruling upheld the Massachusetts Department of Revenue’s decision to deny VAS Holdings & Investments LLC (VASHI) tax abatement gains from the sale of interest in Cloud5 LLC. In response, VASHI – which is represented by Bowen – submitted a brief with the Massachusetts Supreme Judicial court asserting the tax board created a novel apportionment methodology without a compelling reason to turn from a well-established precedent.

“The proposed apportionment methodology is ‘novel’ because it has never been raised – much less applied – in Massachusetts law,” Bowen said.

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Michael J. Bowen

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