

## People



### Michael J. Bowen

Partner, Tax

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Michael Bowen is the chair of Akerman's State and Local Tax Practice, a national team advising multistate clients on compliance, controversy, and litigation matters in all 50 states. He serves clients in the financial, automotive, manufacturing, retail, ecommerce, pharmaceutical, healthcare, energy, telecommunications, technology, and insurance sectors as well as professional athletes and high net worth individuals.

On behalf of companies such as Ford Motor Company, Skechers, Tyson Prepared Foods, Best Buy, DirecTV, Coinstar, and Expedia, Michael prosecutes and defends tax controversy and litigation matters across the United States at the audit, administrative, and judicial levels. He litigates issues such as nexus, apportionment, sales tax refunds, and constitutional issues. Michael's clients value his 50-state knowledge and his litigation experience, which include high stakes, precedent-setting cases.

Michael speaks and writes frequently on the evolving issues of tax in the technology, telecommunications, and ecommerce sectors.

#### Notable Work

**Skechers:** Represented a performance footwear company in the protest and litigation of corporate franchise tax assessment issued by the state of Wisconsin. At issue was whether our client was required to report and remit tax to the Wisconsin Department of Revenue. The Wisconsin Tax Appeals Commission issued a decision in favor of our client in that almost no state income tax, economic nexus cases rule in favor of the taxpayer.

**Verizon:** Represented one of the largest telecommunications providers in the United States before the First District Court of Appeal challenging the validity of an assessment of more than \$3.1 million of allegedly unpaid Florida sales and use tax. After oral arguments, the First District sided with Verizon, resulting in a significant tax savings for our client. This case set a precedent for cases in Florida (and other states) regarding whether a Notice of

#### Areas of Experience

Corporate Tax  
Digital Goods and Emerging Technologies Taxation  
Federal Tax Litigation and Controversy  
Financial Services  
Hospitality  
Hospitality Operational Matters  
International Tax  
Real Property Tax Planning and Appeals  
State and Local Tax Consulting and Controversy  
Tax  
Taxation in the Sharing Economy  
Vehicle and Equipment Leasing Taxation

#### Education

J.D., Boston University School of Law, 1999, *Boston University International Law Journal*, Articles Editor  
B.A., University of Rochester, Economics and Philosophy, 1996, magna cum laude

#### Admissions

##### Bars

Florida  
Massachusetts  
Virginia

##### Courts

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

#### Related Content

A "Source" of Consternation? The Taxation of Telecommunications Companies in Florida  
April 11, 2025

It's None of My Business! Arkansas Court Rules on Business v. Non-Business Income Distinction  
March 26, 2025

Proposed Assessment (NOPA) is really an assessment under Florida statute of limitations.

Michael Bowen and Lorie Fale to Speak at the Paul J. Hartman Memorial State and Local Tax Forum  
October 28, 2024

**DirecTV:** Represented the largest direct broadcast satellite service provider in a constitutional case at trial and on appeal before Florida's First District Court of Appeal, where both courts ruled that a higher tax rate on satellite services than on cable services discriminates against interstate commerce, a violation of the United States Constitution's Commerce Clause.

## Published Work and Lectures

- Paul J. Hartman Memorial State and Local Tax Forum, Speaker, "Economic Nexus and More," October 29, 2024
- Institute for Professionals in Taxation 48th Annual Conference, Speaker, "Making the Case: Sands of Persuasion," June 24, 2024
- COST's 54th Annual Meeting, Speaker, "Third-Party Ancillary Services Included By the Seller—Whose Tax is It?" October 20, 2023
- Institute for Professionals in Taxation 47rd Annual Conference, Speaker, "Bundles of Joy? The Differing Treatment of Bundled Transactions Across State and Local Tax Jurisdictions," June 26, 2023
- COST North Atlantic Regional State Tax Meeting, Speaker, "Apportionment and Allocation – Updates on COP and Nonbusiness Income Positions," and "Defending Your Position: Audit and Litigation Strategies for the In-House Tax Professional," May 24, 2023
- COST Income Tax Conference & Spring Audit Session, Speaker, "Tiers of Joy? New Issues Related to Tiered Flow-Through Entity Structures," April 26, 2023
- *Law360*, Quoted, "Justices Won't Hear Calif. VoIP Co.'s Challenge To Ore. 911 Tax," June 21, 2022
- *Law360*, Quoted, "Mass. High Court Urged To Nix Nonresident Capital Gains Tax," August 23, 2021
- Interstate Tax Corporation Seminar, Speaker, "Interstate Tax Planning," November 22, 2019 and December 13, 2019
- COST's 50th Annual Meeting, Speaker, "Marketplace Providers – The New Matchmakers," October 23, 2019
- Institute for Professionals in Taxation 2017 Sales Tax Symposium, Speaker, "Breaking Bad From Bad Debt," September 19, 2017
- *The European Lawyer Reference*, Co-Author, "Transfer Pricing," USA Chapter, Thomson Reuters, First Edition 2017
- Telestrategies, 2017 Communications Taxation Conference, Speaker, "Nexus, Transactional Nexus, Trailing Nexus, and the Ties that Bind," May 17, 2017
- COST Southwest/West Regional State Tax Seminar, Speaker, "Discussion of State Tax Cases, Issues and Policy Matters;" Speaker, "Sourcing and the Burden on Taxpayers;" Speaker, "Special Report: The State Tax Implications of Federal Tax Reform," March 23, 2017
- COST Mid-West Regional State Tax Seminar, Speaker, "Discussion of State Tax Cases, Issues and Policy Matters," "Non-Traditional State Tax Litigation and Appeal Strategies," and "Recently Passed and Pending Ohio Legislation & Litigation Issues," September 25, 2015
- Institute for Professionals in Taxation 2015 Annual Conference, Speaker, "Navigating Uncharted Waters: A Discussion of Non-Traditional State Tax Litigation and Appeals Strategies," July 1, 2015

- *The European Lawyer Reference*, Co-Author, “Transfer Pricing & Tax Avoidance,” USA Chapter, Thomson Reuters, First Edition 2014
- *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, Author, “If You Build It, They Will Come: The Taxation of Leasehold Improvements in Florida,” June 23, 2011
- Akerman, Author, “And the Dead Shall Rise: The Perils of Retroactive Tax Laws,” October 19, 2010
- Akerman, Author, “Nexus Questionnaires: Beware of the Trojan Horse,” May 5, 2010
- Akerman, 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

## Affiliations

- *Law360*, Tax Authority State & Local Editorial Board, 2023, 2025
- American Bar Association, Member
- Florida Bar Association, Member
- Virginia State Bar Association, Member
- Massachusetts State Bar Association, Member

## Honors and Distinctions

- *The Legal 500*, 2018-2024, Recommended for U.S. Taxes - Contentious

- *Benchmark Litigation*, 2025, Listed in Florida as a “Local Litigation Star” for Tax