

David N. Bowen, Professor of Practice
dbowen@law.ufl.edu dbowen@sandiego.edu
619-610-8227

University of Florida Levin College of Law
309 Village Drive Gainesville FL 32611

10010 Summit Avenue, Kensington MD 20895
201 SE 2nd St 418, Gainesville FL 32601

ACADEMIC

UF Levin – Professor of Practice (Tax) – August 2026-forward
USD Professor of Practice (Tax) – August 2018-July 2026
USD Director (Interim, Tax Program – August 2025-July 2026
University of San Diego School of Law, San Diego, California

Adjunct Professor – University of San Diego - present
 University of Florida Levin College of Law (past)
 George Washington University Law School (past)

PROFESSIONAL

National Managing Partner, International Tax Services (Transfer Pricing) – 2007-18
Grant Thornton LLP, Washington D.C.

Mayer Brown Rowe & Maw, Washington D.C. – Partner (2005-07)

Special Counsel to the Associate Chief Counsel (International), and Chief, Branch 3, Advance Pricing Agreement Program, U.S. Internal Revenue Service – 2001-05

Baker & McKenzie, Washington D.C. – Of Counsel (1996-98), Associate (1988-1996)

Other – Dewey Ballantine, Washington D.C. (Tax Litigation, 1999-2001)
 Slott & Barker (and predecessor), Jacksonville FL (Commercial Litigation, 1983-86)

Attorney Advisor, Chief Judge Samuel B. Sterrett and Judge Joel Gerber, U.S. Tax Court (1987-88)

EDUCATION/OTHER

LL.M., Litigation and Dispute Resolution, With Highest Honors
George Washington University Law School (2001)
LL.M., Taxation, University of Florida, Levin College of Law (1987)

J.D., William & Mary Law School (1983)

B.S. (Accounting), Summa Cum Laude, University of Maryland (1980)

Other – High School Valedictorian; CPA, Florida (Inactive Status); Karate Instructor (25 years)

PUBLICATIONS –BNA Tax Management Portfolios (Various)

OVERVIEW

- **UNIVERSITY OF SAN DIEGO – PROFESSOR OF PRACTICE and TAX PROGRAM DIRECTOR (INTERIM):** This is my eighth academic year (2018-present) as Professor of Practice (Tax) at the University of San Diego School of Law. My courses:
 - International Tax (Subchapter N) (two sections – 01 in-person, 02 online)
 - Corporate Tax (Subchapter C) (two sections – 01 in-person, 02 online)
 - Transfer Pricing
 - U.S. Income Tax Treaties
 - Federal Income Tax Accounting (Amount, Character, Timing and Basis)
 - Fundamentals of Federal Income Tax
 - Supervisory (Tax Research) and Faculty Advisor, U.S. Law and Policy Program
- **UNIVERSITY OF FLORIDA:** I have been teaching (and continue to teach) Transfer Pricing in the Graduate Tax Program for well over a decade, in-person and by Zoom (synchronous). I also taught Tax Treaties several years ago, substituting for Professor Brauner during his sabbatical.
- **GEORGE WASHINGTON UNIVERSITY:** I taught International Dispute Resolution in the LL.M. Program (Litigation and Dispute Resolution) at George Washington University Law School, for 14 years (2004-2018).
- **FEDERAL TAX PRACTICE – 35 YEARS:** I have held senior-level positions in major international law firms (Partner, Of Counsel), large international accounting firms (National Managing Partner, International Tax Services – Transfer Pricing), and the IRS. My experiences include:
 - Representing multinational enterprises in planning, compliance, ADR, and litigation.
 - Representing low-income individuals in collection and dispute-resolution matters.
 - Establishing and representing small business operations (LLCs, Subchapter S).
 - Forming and managing compliance for non-profit 501(c)(3) organizations (pro bono).
 - Litigation (i) both for and against the IRS in the U.S. Tax Court, U.S. District Courts, and the Court of Federal Claims, and (ii) in the Maryland Tax Court.
 - Treaty negotiations (Competent Authority and Exchange of Information).
 - IRS and state-level audit defense, protest, and appeals.
 - Drafting Treasury Regulations (cost-sharing, intercompany services, securitization, chain withholding, global dealing, sourcing, engineered financing transactions, other).
 - National Managing Partner, International Tax (Transfer Pricing) Service Line.
 - Financial reporting and compliance, including ASC 740 matters.
 - Supervising/assisting a wide range of attorneys, CPAs, economists, and students.
- **IRS AND TAX COURT:** I have served as (i) Special Counsel to the IRS Associate Chief Counsel (International), (ii) Chief of Branch 3, IRS Advance Pricing Agreement Program, and (iii) Attorney-Advisor to Chief Judge Samuel Sterrett of the U.S. Tax Court, and to Judge Joel Gerber.
- **DEGREES:** B.S. in Accounting (1980 – Summa Cum Laude), J.D. (1983), LL.M. (Tax) (1987), LL.M., Litigation and Dispute Resolution (2001 – With Highest Honors).