

PARTNER

Brian P. Bowen

E bbowen@murphyaustin.com

T. 916-446-2300 x3005

PRACTICE AREAS

Corporate and Business

Nonprofits

Tax and Estate Planning

EDUCATION

New York University School of Law, LL.M., Taxation, 2008

Gonzaga University School of Law, J.D., *cum laude*, 2007

Brigham Young University, B.A., Marketing Communications, 2001

ADMISSIONS

California

United States Tax Court

Utah, Inactive Status

LEADERSHIP

Sacramento County Bar Association, Taxation Section, Board of Directors, Member (2014-2018); Tax Section President (2018-2019)

Brigham Young University Management Society, President (2016-2017) and Board Member (2012 to present)

Folsom Youth Sports Coach for Soccer, Basketball, and Baseball

OVERVIEW

Brian provides tax and business advice to closely held business entities and individuals on issues relating to formation of business entities, operation of partnerships, limited liability companies and corporations, business reorganizations, business sales and acquisitions, and business succession. He also advises clients on the tax implications of real estate transactions, tenancies in common, and like kind exchanges. He also provides tax advice to nonprofit entities. In addition, Brian represents business entities and individuals in the resolution of federal and state tax controversy issues.

Before becoming a lawyer, Brian worked in sales at a high-end specialized wood products company, where he served clients in Jackson Hole, Durango, Crested Butte, Telluride, Sun Valley and Island Park. His work with retailers, contractors, homeowners, and developers on construction projects provided him with a unique perspective and understanding of the pressures involved in all aspects of a transaction.

Brian received his J.D., *cum laude*, from Gonzaga University School of Law and his LL.M. in taxation at New York University School of Law. He is listed in the 2023 through 2025 editions of *Northern California Super Lawyers* for excellence in tax law. He is named in *Sacramento/Sactown Magazine's* Top Lawyers List.

EXPERIENCE

Representative Matters

Tax Transactions

- Drafted merger documents and corresponding documents to complete corporate reorganizations pursuant to Internal Revenue Code Section 368(a)(1)(A).
- Drafted documents pertaining to Internal Revenue Code Section 355 spin-off

© 2026 MURPHY AUSTIN ADAMS SCHOENFELD LLP

Chartered Organization Representative, Boy Scout Troop 449 (2018 to present)

MEMBERSHIPS

Sacramento County Bar Association, Business and Tax Law Sections

The Sacramento Professional Advisors Network (SPAN), Business Tax Attorney

Brigham Young University Management Society

J. Reuben Clark Law Society

and split-up.

- Drafted and obtained favorable private letter rulings regarding Internal Revenue Code Section 355 split-up and blown S corporation election.
- Advised partnerships and limited liability companies regarding tax efficient reorganizations.
- Advised real estate company with regard to partnership division and subsequent tenancy-in-common arrangement and drafted all necessary documents.
- Researched and structured transaction to allow partners to exercise options on real property and to minimize subsequent cancellation of indebtedness income.
- Counseled partners on net operating loss of partnership and partners' ability to offset previous year's income with net operating loss.
- Advised real property owners on like-kind exchanges pursuant to Internal Revenue Code Section 1031.
- Advised real property owners on forming and structuring tenancy in common.
- Represented newspaper company in business and tax transition planning in reorganization of operating entities. Drafted documents to elect to tax limited liability company as a corporation and subsequent S corporation election. Drafted documents to complete merger and reorganization of various subsidiaries.
- Formed nonprofit corporations and drafted Forms 1023 and 1024 to obtain 50l(c)(3) and 501(c)(4) status.
- Advised individuals on treatment of earnout and retention payments received in closely-held business sale.
- Counseled high net worth clients on cancellation of indebtedness and net operating loss carry back.
- Counseled individuals regarding foreign account reporting requirements and assisted individuals in successfully entering into the IRS's Offshore Voluntary Disclosure Program.
- Negotiated settlement and installment agreements with IRS, Franchise Tax Board, and CA State Board of Equalization.
- Represented clients in tax matters with the IRS, Franchise Tax Board and CA Employment Development Department
- Prepared offers in compromise and negotiated with the IRS to settle outstanding tax debts.
- Advised and represented clients in property tax reassessments.

© 2026 MURPHY AUSTIN ADAMS SCHOENFELD LLP

Corporate Transactions

- Advised business owners on choice of entity considerations and drafted formation documents related to corporations, partnerships, and limited liability companies.
- Drafted complex partnership agreements and operating agreements for real estate and business ventures to provide for various distribution and management provisions.
- Drafted documents and performed due diligence to enable international seed company to acquire all of the outstanding capital stock of a seed company and to acquire all of the assets of a separate seed company.
- Represented seller of agricultural supply company in sale of substantially all of its assets and drafted documents to complete such sale.
- Drafted documents and performed diligence to enable a publicly traded company to: (1) offer and sell $550 million aggregate principal amount of its newly issued convertible senior notes, (2) effect the private exchange of $176.551 million aggregate principal amount of existing convertible senior notes for $176.551 million aggregate principal amount of newly issued convertible senior notes, shares of common stock and cash, (3) offer and sell $125 million aggregate principal amount of newly issued convertible senior notes, (4) offer and sell $700 million aggregate principal amount of newly issued high yield senior notes and (5) offer and sell 5,750,000 shares of its common stock.
- Advised private utility company on the conversion of a not-for-profit subsidiary to a for-profit entity and the subsequent merger of the subsidiary into parent. Drafted documents to consummate the conversion and the merger.
- Drafted stock purchase agreement, pledge and security agreement, buy-sell agreement, promissory note and corporate resolutions to purchase common stock of a shareholder in a technology company.
- Drafted stock purchase agreement, stock repurchase agreement and voting and proxy agreement to allow key employees to purchase shares of stock in a real estate company and in a private investigations company.
- Drafted membership interest purchase agreement to allow members of a limited liability company to purchase the entire ownership interest of a disassociated member.
- Represented an investor and drafted membership interest purchase agreement and operating agreement related to the investor's acquisition of a minority ownership interest in a Major League Baseball franchise.
- Represented clients and drafted documents to complete stock and asset acquisitions in a wide variety of businesses.

© 2026 MURPHY AUSTIN ADAMS SCHOENFELD LLP

Speaking Engagements

- "Choice of Entity," Folsom SPAN Group (September 14, 2023)
- "Should I Stay or Should I Go? Businesses and Individuals Transitioning out of California," Sacramento Professional Advisors Network (April 8, 2021)
- Northern California Bankruptcy Conference, Coerced Debt and Innocent Spouse Issues (March 8, 2019)
- Association of Corporate Counsel, Tax Reform 2017-How anticipated tax law changes will affect businesses (January 19, 2017)

Publications

- "Reap the Benefits of a Document Retention Policy," co-authored with Eric Spears (September 3, 2020)
- "COVID-19 Tax Impacts," co-authored with Jeffrey W. Curcio and B.J. Susich (May 11, 2020)
- "COVID-19 Tax Relief," IRS provisions developed to help taxpayers, businesses and others affected by the coronavirus, co-authored with Jeffrey W. Curcio and B.J. Susich (April 7, 2020)
- "How to Claim the New Tax Credits," New guidance for employers wishing to take advantage of some of the tax credits being offered in recent federal legislation implemented to address COVID-19, co-authored with Jeffrey W. Curcio and B.J. Susich (March 30, 2020)
- "Partnership Audits: New Audit Rules Have Significant Consequences for Partnership Entities" (2017)
- "S Corporations and Buy-Sell Agreements: Avoiding the Inadvertent Creation of a Second Class of Stock" (2013)
- "Tax Relief, Unemployment Insurance Reauthorization and Job Creation Act of 2010" (2010)

HONORS

- Listed in *Northern California Super Lawyers,* Tax (2023-2025)
- Named in *Sacramento/Sactown Magazine's* Top Lawyers List, Tax (2016-2019, 2021, 2023-2024)
- Listed as a Rising Star in *Northern California Super Lawyers* (2014)

© 2026 MURPHY AUSTIN ADAMS SCHOENFELD LLP