Mark J. Cowan, JD, CPA
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c/o Department of Accountancy
College of Business and Economics
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EDUCATION

Juris Doctor with Certificate in Tax Studies
University of Connecticut School of Law, Hartford, CT
Highest Honors, May 2004
GPA: 3.888; Class Rank: 2nd out of 148 students

Honors:
- Dean's Scholar
- CALI Excellence Awards for Outstanding Academic Performance in Business Organizations, Contract Law, Lawyering Process (Research and Writing), Constitutional Law, Pensions and Employee Benefits, the Income Taxation of Corporations & Shareholders, Federal Tax Practice & Procedure, and Moot Court.
- Connecticut Attorney's Title Insurance Company Prize for Outstanding Achievement in Real Property Law
- The Attorney-CPA Foundation Scholarship (2003-2004)
- Elected Member and Articles Editor, *Connecticut Law Review*

Activities: Treasurer, Academic Careers Society

Master of Science in Taxation
University of Hartford, West Hartford, CT
August 1996
GPA: 4.000

Bachelor of Science in Business Administration
University of Connecticut**,** Storrs, CT
Summa Cum Laude, May 1991
Major: Accounting; GPA: 3.928

Honors:
- Dean's List each semester
- Delta Sigma Pi Scholarship Key (Highest Rank in the School of Business)
- Beta Alpha Psi, National Accounting Fraternity
- Beta Gamma Sigma, Honor Society for Collegiate Schools of Business
- The Honor Society of Phi Kappa Phi
- Financial Executives Institute Outstanding Senior Medallion

ACADEMIC POSITIONS

Full Time:

Associate Professor of Accountancy, Boise State University [With Tenure] (2009-Present)

Assistant Professor of Accountancy, Boise State University (2004 – 2009)
[Associate Graduate Faculty Status (2005 – Present)]

Part Time:

Adjunct Professor, University of Hartford Barney School of Business (Summer 2002 – Spring 2004)

Teaching Assistant, University of Connecticut School of Law (Fall 2002 **–** Spring 2003) (Assisted professors in problem development and in teaching and advising students in the first year Moot Court course.)

RESEARCH

Research Interests:

Taxation in general; multi-jurisdictional tax issues including state and local taxation and the taxation of American Indians and Indian tribes; taxation of nonprofits (particularly institutes of higher education); challenges in corporate tax departments

Research Awards:

Langroise Faculty Research Scholarship (College of Business and Economics), 2011
Deloitte LLP Research Award for the Outstanding Accounting Article (Department of Accountancy), 2008
Langroise Faculty Research Scholarship (College of Business and Economics), 2008
Summer Research Award Stipends (College of Business and Economics and Department of Accountancy), 2005-2010

Social Science Research Network (SSRN) Home Page:

Abstracts or the full text of much my work is available on the Social Science Research Network at **http://ssrn.com/author=461444**

Accepted, Forthcoming Peer Reviewed Research:

"Nonprofits and the Sales and Use Tax," *Florida Tax Review* (Forthcoming)

"Reevaluating the Intellectual Property Holding Company" (with Warren Newberry), *Strategic Finance* (Forthcoming)

Peer Reviewed Published Research:

"Anatomy of a State/Tribal Tax Dispute: Legal Formalism, Shifting Incidence, Potatoes, and the Idaho Motor Fuel Tax," 8 *ATA Journal of Legal Tax Research* 1 (2010)

"Internal Controls and Exempt Organization Executive Compensation Arrangements" (with Tom English), *The Tax Adviser* (April 2009)

"Taxing and Regulating College and University Endowment Income: The Literature's Perspective," 34 *Journal of College and University Law* 507 (2008)

"Tax Planning Versus Business Strategy: The Rise and Fall of Entity Isolation in Sales and Use Taxes" 44 *Idaho Law Review* 63 (2007)

"The Challenges of Transparency in Corporate Tax Departments" (with Tom English), *The CPA Journal* (October 2007)

"Tax Issues in Indian Country: A Guide for Practitioners," *Journal of Taxation* (May 2007)

"A Tax Primer for CPAs Volunteering at Nonprofits" (with Denise English), *The Tax Adviser* (March 2007)

"A Green Mountain Miracle and the Garden State Grab: Lessons from Vermont and New Jersey on State Corporate Tax Reform" (with Clint Kakstys) 60 *The Tax Lawyer* 351 (2007)

"Sarbanes-Oxley Section 404 and Mandatory E-Filing" (with Tom English), *The CPA Journal* (July 2006)

"A Coke, A Smile … and A Tax Bill? A Look at the Tax Treatment of Exclusive Provider Agreements in Higher Education," 3 *ATA Journal of Legal Tax Research* 49 (2005)

"Double Taxation in Indian Country: Unpacking the Problem and Analyzing the Role of the Federal Government in Protecting Tribal Governmental Revenues," 2 *Pittsburgh Tax Review* 93 (2005)

"Leaving Money on the Table(s): An Examination of Federal Income Tax Policy Towards Indian Tribes," 6 *Florida Tax Review* 345 (2004); reprinted in *Tax Notes Today* (Jan. 13, 2005)

Other Publications:

Book Review: "Richard D. Pomp and Oliver Oldman, State and Local Taxation, Fifth Edition," *Journal of the American Taxation Association* (Fall 2006)

Peer Reviewed Academic Presentations:

"Anatomy of a State/Tribal Tax Dispute: Legal Formalism, Shifting Incidence, Potatoes, and the Idaho Motor Fuel Tax," American Taxation Association Mid-Year Meeting, Legal Research Session, Denver, CO (February 2010)

"Taxing and Regulating College and University Endowment Income: The Literature's Perspective," American Taxation Association Mid-Year Meeting, Legal Research Session, Memphis, TN (February 2008)

"Serving Charity with Clarity; a Tax Primer for CPAs Volunteering at Nonprofit Organizations" (with Denise English), NWARG, Lake Chelan, WA (October 2006)

Other Research Experience:

Articles Editor, *Connecticut Law Review* (2003-2004)

Reviewer, Legal Research Session, American Taxation Association's 2003 Mid-Year Meeting and 2008-2011 Mid-Year Meetings

Issue Editor, *FACS#CPA Chronicle (*Connecticut Society of CPA's technical journal) (1995-1998)

Prepared drafts of "Model Tax Return" updates with the authors of Peel's *Consolidated Tax Returns* (1997)

TEACHING

Primary Teaching Interests:

Basic and advanced income tax; partnership tax; state and local taxation; taxation of nonprofit organizations; and related courses at the undergraduate or graduate level.

Secondary Teaching Interests:

Basic financial accounting courses; business law (business organizations, contracts, property, law and society, etc.) and related courses at the undergraduate or graduate level.

Undergraduate Courses Taught:

Introduction to Financial Accounting
Survey of Federal Income Taxation

Graduate Courses Taught:

Advanced Tax Topics
Partnership Tax Law
Multistate Taxation
Real Estate Tax Law
Taxation of Nonprofits
Independent Study
Tax Aspects of International Business
Deferred Compensation

Teaching Awards:

Boise State University Foundation Scholar in Teaching Award, 2011
KPMG Outstanding Accounting Teacher (Department of Accountancy), 2011
Inaugural College of Business and Economics Advisory Committee Outstanding Teaching Award, 2010
KPMG Outstanding Accounting Teacher (Department of Accountancy), 2009
KPMG Outstanding Accounting Teacher (Department of Accountancy), 2007
KPMG Outstanding Accounting Teacher (Department of Accountancy), 2006
Designated "Faculty Representative" for the Master of Science in *Accountancy, Taxation* Outstanding Graduate (selected by the honoree to introduce him/her at the College of Business and Economics Outstanding Graduate Dinner) in 2006, 2007, 2008, 2009, and 2010
Designated "Faculty Representative" for the Master of Science in *Accountancy* Outstanding Graduate (selected by the honoree to introduce him at the College of Business and Economics Outstanding Graduate Dinner) in 2009

Continuing Education Presentations:

PricewaterhouseCoopers LLP, Consultant to PWC's national tax education group
American Skiing Company, November 2000: Presented the 2000 Tax Issues Update at the Annual Controllers Meeting
Price Waterhouse, October 1997: Taught classes on basic and advanced consolidated tax return issues at the firm's national training for associates
Connecticut Society of CPAs, December 1994: Taught a course on the "Amortization of Intangibles," at the Society's Federal Tax Forum

SERVICE ACTIVITIES

Service Activities Since Joining Boise State University:

Boise State College of Business and Economics, Dean's Evaluation Committee (2011)
Boise State College of Business and Economics, Faculty Reviewer, 2010 Undergraduate Core Curriculum Assessment (2011)
Boise State College of Business and Economics, Department of Accountancy, Coordinate Review of the Business Law Curriculum for Accountancy Majors (2011)
Boise State University, Panelist on the Promotion and Tenure Process at New Faculty Orientation (Feb. 2010)
Advisor, JD-MSAT Concurrent Degree Program with the University of Idaho College of Law (2010-present)
Boise State College of Business and Economics Promotion and Tenure Committee (2009-2011)
Boise State College of Business and Economics, Department of Accountancy Newsletter Committee (2009-present)
Boise State College of Business and Economics, Department of Accountancy Peer Reviewer of Assurance of Learning in Tax Courses (2009-present)
Boise State College of Business and Economics, Department of Accountancy Coordinator of Annual Graduate Program Orientation (2008-present)
Boise State College of Business and Economics Workload Policy Task Force (2008)
Boise State College of Business and Economics, Department of Accountancy Curriculum Review Committee (Lead on Tax Courses) (2007-2008)
Boise State College of Business and Economics, Department of Accountancy Task Force on Possible Joint Degree with University of Idaho College of Law (2007-2010)
Boise State College of Business and Economics, Department of Accountancy Task Force on Updating the MSA/MSAT Promotional Brochure (2007)
Boise State College of Business and Economics Research Task Force (2007-2009)
Contributor, Idaho Business Matters Radio Program on Sales Tax Issues (2007)
American Taxation Association's Tax Policy Oversight Committee: Nonprofit Issues (2007-2008)
American Taxation Association's Legal Research Committee (2006-present)
Boise State College of Business and Economics Promotion and Tenure Committee (2006-2007)
Boise State College of Business and Economics Promotion and Tenure Committee (2005-2006)
Consultant to Boise State's Beta Alpha Psi Volunteer Income Tax Assistance Site (2005)
American Taxation Association's Graduate Taxation Committee (2004-2006)

Service Activities Prior to Joining Boise State University:

American Taxation Association's Legal Research Committee
Connecticut Society of Certified Public Accountants: Federal Taxation Committee (member), Relations with Colleges and Universities Committee (member and chair), Publications Committee (member)
University of Connecticut School of Business Alumni and Friends Association's Advisory Council
Tax Executives Institute's National Communications Committee

PROFESSIONAL MEMBERSHIPS

Academy of Legal Studies in Business
American Accounting Association/American Taxation Association
American Bar Association (Section of Taxation and Section of Legal Education and Admissions to the Bar)
American Institute of Certified Public Accountants (Tax Division)
Connecticut Society of Certified Public Accountants

PROFESSIONAL DEVELOPMENT

American Taxation Association Mid-Year Meeting, Denver, CO (February 2010)
American Taxation Association Mid-Year Meeting, Memphis, TN (February 2008)
American Taxation Association Mid-Year Meeting, San Antonio, TX (February 2007)
American Taxation Association Mid-Year Meeting, San Diego, CA (February 2006)
Multistate Tax Commission's 38th Annual Conference, Boise, ID (July 2005)
American Taxation Association Mid-Year Meeting, Washington, D.C. (March 2005)

CERTIFICATIONS AND HONORS

Admitted to the Connecticut Bar

Certified Public Accountant (inactive; certified/registered in the State of Connecticut)

Boise State University Department of Intercollegiate Athletics "Coach for a Game" Recognition, Boise State vs. Idaho Football, Nov. 17, 2007

Elijah Watt Sells Award and Connecticut Society of Certified Public Accountants Gold Medal for performance on the November 1991 Uniform Examination for Certified Public Accountants

PROFESSIONAL EXPERIENCE

American Skiing Company, Killington, VT
Tax Director, Full-time February 1998-August 2001; Part-time September 2001-May 2002
Established and managed the in-house tax function at this NYSE-listed, transaction oriented ski resort holding company and real estate development firm. Researched and advised senior management of the tax implications of proposed complex acquisitions, refinancings, dispositions, joint venture arrangements, and venture capital infusions. Spearheaded and implemented state tax planning strategies reducing the company's effective tax rate and increasing cash flow. Researched and analyzed complex issues relating to I.R.C. § 382, consolidated returns, and real estate transactions. Managed the company's relationship with outside tax advisors and represented the company in due diligence investigations by tax counsel of potential investors/lenders. Drafted complex private letter ruling and accounting method change requests.

Price Waterhouse LLP, Hartford, CT
Tax Manager, July 1996 - February 1998
Assumed a key role as the consulting/relationship manager on major multinational clients. Researched and resolved complex technical corporate, partnership, and international tax issues. Consulted with clients on tax issues related to acquisitions and reorganizations. Supervised, counseled, and evaluated staff on client engagements and recruited new staff. Coordinated large multi-office teams on significant consulting projects.

Tax Consultant, July 1993 – June 1996
Promoted to Tax Consultant one year ahead of schedule. Served as an acting manager on middle market, closely held, and real estate clients. Assisted in client defense in IRS examinations. Supervised a major recurring tax project for several syndicated real estate limited partnerships. Performed an international tax compliance assignment for a large client's tax department.

Tax Associate, August 1991 – June 1993
Prepared individual tax returns and analyses for expatriates and foreign nationals. Chosen to serve as a "loaned staff" to a major insurance client's employee benefits development department. Assisted in audit engagements of major insurance and real estate clients.

PERSONAL

Addicted to hiking, especially in Idaho, Utah, Vermont, and the Alps. Visited over 20 National Parks.