Brad McCormack

Of Counsel

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Washington, D.C.



Brad McCormack is of counsel in Gibson Dunn's Washington, D.C. office and a member of the firm's Global Tax Controversy and Litigation Practice Group. His practice focuses on international tax, federal tax controversy, and transfer pricing.

Brad advises clients at every stage of federal tax controversy, from audit through administrative appeals and litigation. He also advises on cross-border planning and compliance, including transfer pricing, cross-border reorganizations, and the application of U.S. international tax rules.

Before joining Gibson Dunn, Brad spent 12 years as a senior attorney in the IRS Office of Associate Chief Counsel (International), most recently as Senior Technical Reviewer. In that role, he helped draft Treasury Regulations and IRS guidance implementing significant international tax provisions and advised on litigation involving a range of international tax issues, including the validity of Treasury Regulations. He received the IRS LB&I Commissioner's Excellence Award twice.

Earlier in his career, Brad spent nearly seven years in private practice at a global law firm with a leading international tax practice, where he advised multinational corporations on transfer pricing, cross-border financial products, captive insurance, foreign restructurings, and reorganizations.

Brad speaks and writes regularly on international tax, transfer pricing, and tax controversy, including at the Practising Law Institute's annual International Tax Issues program and meetings of the American Bar Association Section of Taxation. He co-authored *Obtaining Information from the Government — Disclosure Statutes*, Bloomberg BNA Tax Matters Portfolio 625-1st T.M.

Representative Matters*

- Principal drafter of the 2020 final regulations under section 250 governing the deduction for foreign-derived intangible income (T.D. 9901).
- Principal reviewer of, and significant drafting contributor to, AM 2025-001, addressing the IRS's enforcement of periodic adjustments under the section 482 transfer pricing rules.
- Contributing drafter of proposed and final Treasury Regulations implementing the Tax Cuts and Jobs Act, including regulations under section 59A (base erosion and anti-abuse tax) and section 863 (inventory sourcing).
- Advised the IRS Large Business & International Division and the U.S. Department of Justice, Tax Division on transfer pricing issues in major litigation, including litigation involving the validity of the cost sharing regulations and the treatment of intangible property transfers in cross-border reorganizations.

Capabilities

Tax Controversy and Litigation
Tax

Credentials

Education

University of Notre Dame - 2005 Juris Doctor
Providence College - 2001 Bachelor of Science

Admissions

District of Columbia Bar
Illinois Bar

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- Advised the IRS Advance Pricing and Mutual Agreement Program (APMA) on advance pricing agreements and competent authority matters, including binding arbitration under a U.S. tax treaty.
- Led trial preparation for a multinational client in a U.S. Tax Court transfer pricing case, including pleadings, witness interviews and preparation, and IRS computational adjustments.
- Represented captive insurance companies nationwide in IRS audits and administrative appeals involving loss reserve deductions, accounting methods, Subpart F, and federal excise tax issues.

**Includes matters handled prior to joining Gibson Dunn.*

Brad received his Juris Doctor from the University of Notre Dame Law School and a Bachelor of Science in Accountancy from Providence College.

He is admitted to practice in the District of Columbia and before the United States Tax Court.

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