Saul Mezei

Partner

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Saul Mezei is a partner in Gibson Dunn's Washington D.C. office and a member of the firm's Global Tax Controversy and Litigation Practice Group. His practice spans the federal tax controversy area and focuses on international tax and transfer pricing. He has substantial experience advising clients at all stages of federal tax controversy, from audit and administrative appeals to trial and judicial appeals.

Saul's clients turn to him for counsel on a wide range of tax controversy matters, including international transfer pricing, foreign tax credits, research credits, employment taxes, and civil penalties. He also advises on a variety of other complex domestic and international issues.

Saul is ranked by *Chambers USA* in both Tax: Controversy (Nationwide) and Tax (District of Columbia). *The Legal 500* named Saul a "Leading Partner" in the Tax category. Saul has been recognized by *The Best Lawyers in America* for his work in Tax Law. Saul was also recognized as a Rising Star by *Law360.*

Representative matters include:*

- *Western Digital Corporation v. United States*, No. 26-215 (Court of Federal Claims) (refund of underpayment interest under section 7508A(d)) (pending)
- *Movate, Inc. v. United States*, Docket No. 24-1621 (Court of Federal Claims) (issues relating to implementation of a U.S.-India mutual agreement procedure resolution) (resolved with government concession)
- *3M Company & Subsidiaries v. Commissioner*, 154 F.4th 574 (8th Cir. 2025) (transfer pricing; validity of regulation) (reversed Tax Court; held for taxpayer)
- *Maxim Healthcare Services, Inc. v. United States*, Docket No. 23-950 (Court of Federal Claims) (interest issues relating to employment taxes) (resolved with full government concession)
- *KPC Global Medical Centers, Inc. v. Commissioner*, T.C. Docket No. 18551-22 (accounting-method issues)
- *Western Digital Corporation & Subsidiaries v. Commissioner*, T.C. Docket Nos. 18984-18 and 4818-19 (transfer pricing and section 956) (settled shortly before trial)
- *The Coca-Cola Company & Subsidiaries v. Commissioner*, T.C. Docket No. 31183-15 (transfer pricing and foreign tax credits; 10-week trial)
- *Reflectxion Resources, Inc. v. Commissioner*, T.C. Docket No. 12017-16, T.C. Memo. 2020-114 (section 3401(d) and section 530 of the Revenue Act of 1978)
- *Amazon.com, Inc. & Subsidiaries v. Commissioner*, 148 T.C. 108 (2017) (transfer pricing (cost-sharing) issues); >5-week trial, *aff'd* 934 F.3d 976 (9th Cir. 2019)

Capabilities

Tax Controversy and Litigation
Appellate and Constitutional Law
International Trade Advisory and Enforcement
Litigation
Tax
Transnational Litigation

Credentials

Education

Georgetown University - 2009 Master of Laws (LL.M.)
Benjamin N. Cardozo School of Law - 2002 Juris Doctor
University of Baltimore - 1999 Bachelor of Arts

Admissions

District of Columbia Bar
Maryland Bar
New York Bar

Clerkships

US Tax Court, Hon. Robert Wherry, 2007 - 2009
US Court of Appeals for Veterans Claims, Hon. Lawrence B. Hagel, 2002 - 2007

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- *Thomas & Betts Corporation & Subsidiaries v. Commissioner*, T.C. Docket No. 4120-17 (transfer pricing) (settled before trial)
- *kgb and Subsidiaries v. Commissioner*, Tax Court Docket No. 4667-13 (transfer pricing) (settled before trial)
- *Baldwin v. United States*, Docket 3:12-cv-59 (D. Nev.) (section 165 loss) (settled before trial)

**Includes matters handled prior to joining Gibson Dunn*

Saul is an adjunct professor in the Graduate Tax Program of Georgetown University Law Center, where he currently teaches Transfer Pricing. He also taught a transfer-pricing course in Georgetown University Law Center's inaugural Saudi Tax Leaders Program, an intensive program designed specifically for leaders in the Kingdom of Saudi Arabia's tax and customs authority. He previously taught a class on administrative and litigation procedure. He is a co-author of "Transfer Pricing: Litigation Strategy and Tactics," Bloomberg Tax, Transfer Pricing Portfolio 6932.

Saul received his law degree *cum laude* from the Benjamin Cardozo School of Law, where he was elected to the Order of the Coif. He received a Master of Laws in Taxation with distinction from the Georgetown University Law Center. He served as attorney-advisor to Judge Robert A. Wherry, Jr. of the U.S. Tax Court and senior law clerk to Judge Lawrence B. Hagel of the U.S. Court of Appeals for Veterans Claims. He earned a Bachelor of Arts degree *magna cum laude* from University of Baltimore.

Saul is admitted to practice in the District of Columbia, Maryland, New York, the Supreme Court of the United States, the United States Court of Appeals for the Ninth Circuit, the United States Court of Appeals for the Eighth Circuit, the United States Court of Appeals for the Fourth Circuit, the U.S. District Court for the District of Columbia, the Court of Federal Claims, and the United States Tax Court.

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