

# C. Terrell Ussing

## Partner

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Washington, D.C.



Terrell Ussing is a partner in the Washington D.C. office of Gibson Dunn and a member of the firm's Tax Controversy and Litigation Practice Group. His practice focuses on federal tax controversy and litigation.

Terrell counsels and represents businesses across all industries in all aspects and phases of tax controversy and litigation. He has significant experience representing clients on a range of complex domestic and international tax issues, such as transfer pricing, fair market value disputes, foreign tax credits, character of income, and economic substance.

Terrell was recently recognized by *Financier Worldwide* as a Power Player - Distinguished Advisor for Tax Disputes and by Lawdragon as one of 500 Leading Global Tax Lawyers. Terrell was recognized in the inaugural "Lawdragon 500 X – The Next Generation" guide, and has been recognized multiple years as a Next Generation Partner by *The U.S. Legal 500*.

### Representative matters include:\*

- *Western Digital Corporation & Subsidiaries v. Commissioner*, T.C. Docket No. 18984-18 and 4818-19 (transfer pricing and section 956) (settled)
- *Perrigo Company v. United States*, Case No. 1:17-CV-737 (W.D. Mich.) (transfer pricing and deductibility of legal expenses; 2-week trial) (pending)
- *The Coca-Cola Company & Subsidiaries v. Commissioner*, Tax Court Docket No. 31183-15 (transfer pricing and foreign tax credits; 10-week trial) (appeal pending)
- *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) in favor of Amazon.com
- Represent pharmaceutical company during IRS examination and before IRS Appeals with respect to transfer pricing and fair market value issues
- Represent investment company during IRS examination and before IRS Appeals with respect to hundreds of millions of dollars in foreign tax credit claims as a result of the section 965 transition tax and fair market value issues under section 311 (corporate distributions)
- Represent partners and partnership during IRS examination with respect to method of accounting, character of income, and basis adjustment issues.
- Represent ad-hoc lender group in connection with resolving billions of dollars of IRS proofs of claim relating to transfer pricing and net operating losses

\*Includes matters handled prior to joining Gibson Dunn

Terrell is an adjunct professor in the Graduate Tax Program of Georgetown University Law

### Capabilities

Tax Controversy and Litigation  
Litigation  
Tax

### Credentials

#### Education

University of Virginia - 2012 Juris Doctor  
University of North Georgia - 2009  
Bachelor of Arts  
University of North Georgia - 2009  
Bachelor of Business Admin.

#### Admissions

District of Columbia Bar  
Massachusetts Bar

Center, where he teaches “Survey of Transfer Pricing.” He speaks on transfer pricing, tax controversy, and litigation topics at Tax Executive Institute (TEI), ABA, and D.C. Bar events. Terrell is also the co-author of the most recent U.S. chapters on Transfer Pricing and Tax Controversy in both Chambers & Partners' and Lexology's practice guidebooks.

Terrell received his law degree in 2012 from the University of Virginia School of Law, where he was an editor of the *Virginia Journal of International Law*. He received his undergraduate degrees in Finance and Spanish from North Georgia College and State University.

Terrell is admitted to practice in the District of Columbia and the Commonwealth of Massachusetts.

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