

C. Terrell Ussing

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

Mr. Ussing counsels multinational companies 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, with an emphasis on transfer pricing. His transfer pricing experience includes complex transfer-pricing litigation, planning, and risk assessment at the federal, international and state levels.

Mr. Ussing was recognized in the inaugural "Lawdragon 500 X – The Next Generation" guide in 2023, and has been recognized 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) (pending)
- *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) (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)

**Includes matters handled prior to joining Gibson Dunn*

Mr. Ussing is an adjunct professor in the Graduate Tax Program of Georgetown University Law Center, where he teaches "Survey of Transfer Pricing." He speaks on transfer pricing, tax controversy, and litigation topics at Tax Executive Institute (TEI) and BNA events.

Mr. Ussing 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 degree from North Georgia College and State University.

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

Capabilities

Tax Controversy and Litigation
Litigation
Tax

Credentials

Education

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

Admissions

District of Columbia Bar
Massachusetts Bar