

Melinda Han Gammello

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Tax; Tax Controversy and Litigation



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Education

LL.M., University of Virginia
School of Law, 2013

LL.B. (Hons), Melbourne Law School,
2011

B.Comm., University of Melbourne,
2011

D.ML., University of Melbourne, 2011

Bar Admissions

District of Columbia

U.S. Tax Court

U.S. Court of Federal Claims

Melinda Gammello advises multinational corporations, financial institutions and individuals on a wide range of tax controversy and tax planning matters.

Ms. Gammello represents clients in high-stakes and complex tax controversies relating to a variety of issues, including taxation of financial instruments, transfer pricing, international tax issues, income tax treaty disputes and judicial substance doctrines. She also advises on the tax aspects of domestic and cross-border corporate restructurings and other transactions.

Ms. Gammello's representative ongoing cases include:

- *Medtronic, Inc. v. Commissioner* (U.S. Tax Court; U.S. Court of Appeals for the Eighth Circuit): One of the most significant transfer pricing disputes with the IRS, involving a second trial in the U.S. Tax Court after the Eighth Circuit's review and remand. The Tax Court's 2022 ruling adopted Medtronic's transfer pricing methodology but made certain adjustments in favor of the IRS.
- *Eaton Corp. & Subsidiaries v. Commissioner; Eaton Worldwide LLC, Eaton Holding II S.A. R.L., A Partner Other Than the Tax Matters Partner v. Commissioner* (U.S. Tax Court): Several ongoing cases involving significant issues relating to the transfer pricing of various transactions and the taxation and treatment of a partnership for purposes of applying the subpart F provisions of the Internal Revenue Code.
- *Commonwealth Bank of Australia v. United States* (U.S. Court of Federal Claims): A high-profile dispute involving the U.S. taxation of financial transactions undertaken by the Australian bank.
- *Aventis, Inc. and Subsidiaries v. Commissioner* (U.S. Tax Court): Ongoing case of first impression challenging the IRS' determination that a Financial Asset Securitization Investment Trust (FASIT) was invalid.

In recognition of her work, Ms. Gammello has been honored as one of Lawdragon's 500 Leading Global Tax Lawyers, received the Rising Star: Tax award at the Women in Business Law Americas Awards for 2024, was named a *Law360* Rising Star of 2024 and has been repeatedly listed as one of *Best Lawyers' Ones To Watch in America* (including in its 2024 edition).

Ms. Gammello is also active in promoting diversity in the legal profession and previously served as a pathfinder in the Leadership Council on Legal Diversity's Pathfinder Program.