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PRACTICES

[International Tax](#)
[Tax Controversy & Litigation](#)
[Transactional Tax Planning](#)
[Transfer Pricing](#)

EDUCATION

J.D., Yale Law School, 2010

B.A., University of Virginia, *with highest distinction*, 2005

Jeffrey M. Tebbs

MEMBER

Jeffrey Tebbs advises multinational companies on critical tax planning projects and complex tax controversy matters, with an emphasis on cross-border transactions and disputes.

Jeff's consulting practice focuses on internal restructurings, supply chain planning, acquisitions and dispositions, tax treaty interpretation, foreign tax credit optimization, and global cash management. He also counsels exporters on the application of the deduction for foreign-derived intangible income (FDII) and its successor, FDDEI. Jeff serves as a trusted advisor to clients across a broad range of industries, including advanced manufacturing, biotechnology, energy, aerospace and defense, and financial services.

In the controversy area, Jeff partners with clients navigating the IRS examination process, particularly for audits of cross-border transactions with significant technical complexity. Jeff has extensive experience resolving federal income tax controversies at IRS Appeals, and when necessary, through litigation. His recent work includes taxpayer challenges to the validity of international tax regulations under the Tax Cuts and Jobs Act (TCJA) and disputes involving the application of the economic substance doctrine.

Jeff currently serves as Chair of the International Tax Committee of the District of Columbia Bar Association and sits on the Board of Advisors of the *International Tax Journal*. He frequently publishes commentary in leading journals, including the *Journal of Tax Practice & Procedure* and the *International Tax Journal*, and is a regular speaker at national conferences hosted by the American Bar Association, the International Fiscal Association, and the Tax Executives Institute. Jeff is recognized as a leading practitioner by *Legal 500* (2024-2025) and was shortlisted as a rising star by *International Tax Review* in 2023.

Prior to rejoining Miller & Chevalier in 2022, Jeff served as international tax counsel for Lockheed Martin Corporation. Jeff is a graduate of Yale Law School, where he served as Editor-in-Chief of the *Yale Journal of Health Policy, Law, and Ethics*. He began his legal career as a judicial law clerk for the U.S. District Court for the District of Connecticut. Before law school, Jeff worked as a research analyst in the Economic Studies Program at The Brookings Institution.

In-House Experience

- International Tax Counsel, Lockheed Martin Corporation, 2018 - 2022
- International Tax Attorney (Senior Staff), Lockheed Martin Corporation, 2016 - 2018

Rankings and Recognition

- *Legal 500*: Tax: U.S. Taxes: Non-Contentious, 2025
- *Legal 500*: Tax: International Tax, 2024
- *International Tax Review*: Rising Stars Awards 2023 Americas, Tax (Shortlist), 2023
- Lockheed Martin Corporation NOVA Award for Implementation of the TCJA

Affiliations

- Member, Section of Taxation, American Bar Association
- Member, International Fiscal Association
- Chair, International Tax Committee, Taxation Community, District of Columbia Bar
- Member, *International Tax Journal* Advisory Board

Admissions

STATE ADMISSIONS

- District of Columbia
- Connecticut (inactive)

Clerkships

- Law Clerk, The Honorable Janet C. Hall, U.S. District Court, District of Connecticut, 2010 - 2011