

Terrill A. Hyde

RETIRED PARTNER

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Terrill Hyde joined WilmerHale's Tax Practice Group in 1982. Ms. Hyde had a general tax practice and advised clients on a wide range of issues, including consolidated returns, exempt organizations and partnerships. She retired from active practice in 2014.

Ms. Hyde served as Deputy Tax Legislative Counsel for Regulatory Affairs at the US Treasury Department from 1989 to 1991 and Tax Legislative Counsel from 1991 to 1992. While at the Treasury, she was substantially involved in revising the consolidated return regulations and in preparing guidance relating to the savings and loan bailout, bankruptcy reorganizations, partnership indebtedness and the *Cottage Savings* decision.

Practice

Ms. Hyde provided advice on structuring and restructuring of multinational groups in connection with acquisitions; domestic mergers, acquisitions and spin-offs; bankruptcy and insolvency restructurings; and structuring cross-border investments. She advised exempt organizations on issues relating to formation and ongoing activities, including IRS ruling requests, structuring innovative programs and transactions, intermediate sanctions and private foundation provisions.

Professional Activities

Ms. Hyde is a former member of the Council of the ABA Section of Taxation and former Council Director for the Corporate Tax and Affiliated and Related Corporations Committees. She is a former chair of the ABA Section of Taxation's Committee on Affiliated and Related Corporations, and former Vice Chair of the DC Bar Taxation Section's Exempt Organizations Committee. She is an author and frequent speaker on tax subjects, including the Practising Law Institute's annual tax strategies seminar for corporate mergers and acquisitions.

Recognition

Honors & Awards

- Selected for inclusion in *The International Who's Who of Corporate Tax Lawyers 2008*.
- Recognized for her exceptional tax practice law in the 2005, 2006, 2007 and 2008 editions of *Chambers USA: America's Leading Lawyers for Business*
- Consistently selected by her peers for inclusion in *The Best Lawyers in America* in the area of tax law
- Recognized as one of the world's leading corporate tax lawyers in the 2005, 2006 and 2007 editions of *The International Who's Who of Business Lawyers*

Credentials

EDUCATION

JD, University of Nebraska
College of Law, 1979

with High Distinction

*Editor-in-Chief, Nebraska Law
Review; Order of the Coif*

MA, South Dakota State
University, 1976

BS, Dakota State College, 1973

summa cum laude

ADMISSIONS

District of Columbia