

**YOUNG RAN (CHRISTINE) KIM**  
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## **ACADEMIC APPOINTMENTS**

### **Benjamin N. Cardozo School of Law, Yeshiva University, New York, NY**

Professor of Law, July 2022–present

Courses: Federal Income Tax, Taxation of Business Entities, International Tax (Seminar)

### **University of Utah, S.J. Quinney College of Law, Salt Lake City, UT**

Associate Professor of Law, July 2017–June 2022

Adjunct Assistant Professor, Accounting Department, David Eccles School of Business (Mar. 2018–June 2022)

Courses: Federal Income Tax, Taxation of Business Entities, International Tax (Seminar)

Awards: 2018 University Research Committee (URC) Faculty Research & Creative Grant Recipient;  
2020 College of Law Early Career Faculty Award;  
2021 College of Law Early Career Faculty Award (for excellence in scholarship, teaching, and service by a junior member of the law faculty)

## **PUBLICATIONS/WORKS IN PROGRESS**

### **Books**

THE INTERNATIONAL TAX REVOLUTION (under contract, Cambridge Univ. Press) (with Reuven Avi-Yonah).

### **Articles**

*Is Litigation Financing a Loan for Tax Purposes? An Algorithmic Answer* (work in progress).

*Taxing the Metaverse*, 112 GEORGETOWN L.J. (forthcoming 2023-24).

*State Digital Services Taxes: A Good and Permissible Idea (Despite What You Might Have Heard)*, 98 NOTRE DAME L. REV. 741 (2022) (with Darien Shanske).

Featured on TaxProf Blog, <https://bit.ly/3g9wHMo> (Oct. 13, 2022), and <https://bit.ly/31KOyPf> (Apr. 5, 2021).

*Blockchain Initiatives for Tax Administration*, 69 UCLA L. REV. 240 (2022).

Featured on The Fiona Show: Transfer Pricing ([www.crossborder.ai/podcasts/](http://www.crossborder.ai/podcasts/)) (Sept. 2021).

Featured on Machine Lawyering Blog, <https://bit.ly/3kyFMyt> (July 2021).

Featured on TaxProf Blog, <https://bit.ly/31KOyPf> (Apr. 5, 2021).

Featured on This Week in Blockchain Research, Issue #103, zk Capital, <https://bit.ly/3sHWvzy> (Apr. 7, 2021).

*A New Framework for Digital Taxation*, 63 HARV. INT'L L.J. 279 (2022) (with Reuven Avi-Yonah & Karen Sam).

Quoted in Howard Gleckman, [\*Could a Data Tax Replace the Corporate Income Tax?\*](#), FORBES (Oct 18, 2022)

Reviewed by Blaine Saito (Northeastern), TaxProf Blog, <https://bit.ly/3v3IWYX> (April 22, 2022)

Featured on TaxProf Blog, <https://bit.ly/3r3UmQE> (Apr. 6, 2022)

*Tax Harmony: The Promise and Pitfalls of The Global Minimum Tax*, 43 MICHIGAN J. INT'L L. 505 (2022) (with Reuven Avi-Yonah).

Featured on TaxProf Blog, <https://bit.ly/3HVjO2l> (June 21, 2022)

*Taxing Teleworkers*, 55 UC DAVIS L. REV. 1149 (2021).

Featured on TaxProf Blog, <https://bit.ly/37in1Lm> (May 4, 2022), <https://bit.ly/3FHrNxx> (Nov. 24, 2021), and <https://bit.ly/3ffFscXz> (Apr. 5, 2021).

*Digital Services Tax: A Cross-border Variation of the Consumption Tax Debate*, 72 ALABAMA L. REV. 131 (2020).

Juried selection by AALS Tax Section for New Voices in Tax.

Featured on TaxProf Blog, <https://bit.ly/339FYLO> (May 20, 2020).

*Insulation by Separation: When Dual-Class Stock Met Corporate Spin-offs*, 10 UC IRVINE L. REV. 1 (2019) (with Geeyoung Min).

Featured on the Harvard Corporate Governance Blog, <https://bit.ly/2WmO3e0> (May 3, 2019).

Featured on TaxProf Blog, <https://bit.ly/3sNhwxQ> (Apr. 27, 2021), and <http://bit.ly/2YTZA1u> (Jul. 16, 2019).

*Engineering Pass-Throughs in International Tax: The Case of Private Equity Funds*, 56 SAN DIEGO L. REV. 707 (2019).

Featured on TaxProf Blog, <https://bit.ly/2JYVbES> (Oct. 29, 2019).

*Carried Interest and Beyond: The Nature of Private Equity Investment and Its International Tax Implications*, 37 VA. TAX REV. 421 (2018).

*Considering “Citizenship Taxation”: In Defense of FATCA*, 20 FLA. TAX REV. 335 (2017) (peer-reviewed).

Featured on TaxProf Blog, <https://bit.ly/2JB3nvl> (May 25, 2017).

*A Study of Derivatives Converting Character of Income and its Income Tax Recharacterization in Korea* (LL.M. Long Paper, Harvard Law School) (2012).

### **Amicus Briefs & Other Legal Filings**

Brief of *Amici Curiae* Tax Law Professors in Support of Defendant’s Opposition to Plaintiffs’ Motion for Summary Judgment, Chamber of Commerce of the United States of America, et al., v. Peter Franchot, Case No. 1:21-cv-410-DKC, Document 37-3 (U.S. District Court for the District of Maryland) (Sept. 2021) (with Darien Shanske and Democracy Forward Foundation).

### **Shorter Works & Other Publications**

*Tax Reporting as Regulation of Crypto*, 80 WASH. & LEE L. REV. \_\_ (forthcoming 2023-24) (invited symposium piece).

*International Tax Implications for Private Equity Investments*, in RESEARCH HANDBOOK ON THE STRUCTURE OF PRIVATE EQUITY AND VENTURE CAPITAL (Brian Broughman & Elisabeth de Fontenay eds., forthcoming 2023).

*Taxing Digital Platforms*, 26 VIRGINIA J. L. TECH. (forthcoming 2023) (with Andrew Hayashi) (invited symposium piece).

*Will Digital Services Taxes Start a Global Trade War?*, in THINKER, TEACHER, TRAVELER, REIMAGINING INTERNATIONAL TAX, ESSAYS IN HONOR OF H. DAVID ROSENBLOOM 287 (Georg Kofler, Ruth Mason, Alexander Rust eds., 2021).

*U. S. Offshore Account Enforcement Issues*, 16 J. TAX PRACTICE & PROC. 65 (Aug./Sep. 2014) (with Scott D. Michel & Zhanna Ziering).

*Taxation of Indirect Equity Transfers – South Korea*, 17 ASIA-PACIFIC TAX BULLETIN 140 (Mar./Apr. 2011) (with Soo-Jeong Ahn, S.W. Song, and J.E. Chung).

*Major Tax Issues in the Practice of the Financial Transactions – focusing on Syndicated Loan, Public Issuance of the Bonds and the International Financial Transaction*, 35 BUSINESS, FIN. L. 93 (May 2009) (with D.S. Kim & M.J. Lee) (S. Kor.).

## Commentaries

TaxProf Blog Weekly SSRN Tax Article Review and Roundup:

- *The Rise of the Robotic Tax Analyst*, 178 TAX NOTES FED. 57 (2023), by Benjamin Alarie (Toronto; CEO, Blue J Legal), TaxProf Blog (Mar. 10, 2023), <http://bit.ly/3YDXqRy>.
- *Solving The Valuation Challenge: The ULTRA Method for Taxing Extreme Wealth*, 72 DUKE L.J. \_\_\_ (forthcoming 2023), by Brian Galle (Georgetown), David Gamage (Indiana) & Darien Shanske (UC Davis), TaxProf Blog (Jan. 20, 2023), <http://bit.ly/3kuRI6a>.
- *Why Book Minimum Taxes? Taking Politics Seriously*, 177 TAX NOTES FED. 193 (Oct. 10, 2022), and *The Ambition and Limits of the Global Minimum Tax*, 177 TAX NOTES FED. 385 (Oct. 17, 2022), by David Kamin (NYU), TaxProf Blog (Nov. 5, 2022), <http://bit.ly/3fDAWzS>.
- *Updating Carbon Tax Policy Is Crucial to the EU Green Deal*, 103 TAX NOTES INT'L 485 (July 26, 2021), by Tatiana Falcão (international tax consultant), TaxProf Blog (Sept. 30, 2022), <https://bit.ly/3CnkHiP>.
- *Programming Languages and Law* (2nd ACM Symposium on Computer Science and Law, forthcoming 2022), by James Grimmelman (Cornell), TaxProf Blog (July 22, 2022), <https://bit.ly/3TbQWqg>.
- *Filing While Black: The Casual Racism of the Tax Law*, 2022 UTAH L. REV. \_\_\_ (2022), by Steven A. Dean (Brooklyn), TaxProf Blog (May 27, 2022), <https://bit.ly/39ilSEv>.
- *A Game-theoretic Analysis of Global Minimum Tax Design* (March 2022), by Chris William Sanchirico (Penn), TaxProf Blog (April 1, 2022), <https://bit.ly/3Q7aBHI>.
- *Evaluating the Oxford Proposal for a Corporate Cash Flow Tax*, by Alvin C. Warren Jr. (Harvard), 173 TAX NOTES FED. 1223 (Nov. 29, 2021), TaxProf Blog (Feb. 4, 2022), <https://bit.ly/3HJmYx>.
- *Taxing Buybacks*, 38 YALE J. REG. 246 (2021), by Daniel Hemel (Chicago) and Gregg Polsky (Georgia), TaxProf Blog (Dec. 3, 2021), <https://bit.ly/3It0Vnc>.
- *Has Cross-Border Arbitrage Met Its Match?* by Ruth Mason (Virginia) and Pascal Saint-Amans (OECD), in THINKER, TEACHER, TRAVELER: REIMAGINING INTERNATIONAL TAX. ESSAYS IN HONOR OF H. DAVID ROSENBLUM (Georg Kofler, Ruth Mason & Alexander Rust, eds., 2021), reprinted in the 41 VA. TAX REV. 1 (2021), TaxProf Blog (Sept. 24, 2021), <https://bit.ly/2Zw2mz9>.
- *1924, 2021: Taxes of the Ultrarich, and Mark-to-Market Reforms*, 172 TAX NOTES FED. 583 (2021),

by Lawrence Zelenak (Duke), TaxProf Blog (Aug. 6, 2021), <https://bit.ly/37pjKGi>.

- *'Slack' in the Data Age*, 73 ALA. L. REV. \_\_\_ (forthcoming 2021), by Diane Ring (Boston College) & Shu-Yi Oei (Boston College), TaxProf Blog (June 4, 2021), <https://bit.ly/3pjQysG>.
- *Agglomeration and State Personal Income Taxes: Time to Apportion (With Critical Commentary on New Hampshire's Complaint Against Massachusetts)*, 48 FORDHAM URB. L.J. 1 (2021), by Darien Shanske (UC Davis), TaxProf Blog (Apr. 16, 2021), <https://bit.ly/3dmOsnh>.
- *Coca Cola: A Decisive IRS Transfer Pricing Victory, at Last*, 169 TAX NOTES FED. 1739 (2020), by Reuven Avi-Yonah (Michigan) & Gianluca Mazzoni (Michigan SJD), TaxProf Blog (Feb. 26, 2021), <https://bit.ly/3svsMua>.
- *Changing Lanes: Tax Relief for Commuters* (VA. TAX REV. forthcoming), by Hayes Holderness (Richmond), TaxProf Blog (Jan. 15, 2021), <https://bit.ly/2XHVuuv>.
- *State Aid: The General Court Decision in Apple*, 99 TAX NOTES INT'L 1317 (Sept. 7, 2020), 168 TAX NOTES FED. 1791 (Sept. 7, 2020), by Ruth Mason (Virginia) and Stephen Daly (King's College London), TaxProf Blog (Oct. 30, 2020), <https://bit.ly/35RbZrt>.
- *Is Unilateral Formulary Apportionment Better than the Status Quo?*, in THE ALLOCATION OF MULTINATIONAL BUSINESS INCOME: REASSESSING THE FORMULARY APPORTIONMENT OPTION (Wolters Kluwer 2020) by J. Clifton Fleming, Jr. (BYU), Robert J. Peroni (Texas) & Stephen E. Shay (Boston College), TaxProf Blog (Aug. 28, 2020), <https://bit.ly/3hEolrJ>.
- *Rethinking Tax for the Digital Economy After COVID-19* (June 2020) by Tarcísio Diniz Magalhães (McGill) & Allison Christians (McGill), TaxProf Blog (July 3, 2020), <https://bit.ly/2YXfiex>.
- *Coronavirus, Telecommuting, and the 'Employer Convenience' Rule*, 95 STATE TAX NOTES 1101 (Mar. 30, 2020) by Edward A. Zelinsky (Cardozo), TaxProf Blog (May 15, 2020), <https://bit.ly/2LxZpE0>.
- *Taxing Bitcoin and Blockchains—What the IRS Told Us (and Didn't)*, 166 TAX NOTES FED. 241 (Jan. 13, 2020) by David J. Shakow (Pennsylvania), TaxProf Blog (Mar. 13, 2020), <http://bit.ly/33iudjW>.
- *Cryptocurrency Hard Forks and Revenue Ruling 2019-24*, 39 VA. TAX REV. 277 (2019) by Eric D. Chason (William & Mary), TaxProf Blog (Jan. 24, 2020), <http://bit.ly/3aFQHPn>.
- *Cryptocurrency Economics and the Taxation of Block Rewards*, Part 1 in 165 TAX NOTES 749 (Nov. 4, 2019), Part 2 in 165 TAX NOTES 953 (Nov. 11, 2019) by Abraham Sutherland (UVA), TaxProf Blog (Dec. 6, 2019), <http://bit.ly/2Po8WPx>.
- *Digital Service Taxes and the Broader Shift from Determining the Source of Income to Taxing Location-Specific Rents* (Sep. 2019) by Daniel Shaviro (NYU), TaxProf Blog (Oct. 11, 2019), <http://bit.ly/2p80VER>.
- *Collaboration Theory and Corporate Tax Avoidance*, 76 WASH. & LEE L. REV. 91 (2019) by Eric C. Chaffee (Toledo), TaxProf Blog (Aug. 23, 2019), <http://bit.ly/2MBhmUQ>.

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- *One Answer to Why and How to Tax the Digitalized Economy* (Jun. 2019) by Wolfgang Schön (Max Planck), TaxProf Blog (July 5, 2019), <http://bit.ly/2XPWRca>.
- *The Digital Services Tax: A Conceptual Defense*, 73 TAX L. REV. 69 (2019) by Wei Cui (UBC), TaxProf Blog (May 17, 2019), <http://bit.ly/2Vuf3Tf>.
- *Residual Profit Allocation by Income*, by Michael Devereux (Oxford), Alan Auerbach (UC-Berkeley), Michael Keen (IMF), Paul Oosterhuis (Skadden), Wolfgang Schön (Max Planck) & John Vella (Oxford), TaxProf Blog (Mar. 29, 2019), <http://bit.ly/2Ui3gLd>.
- *International Taxation in an Era of Digital Disruption: Analyzing the Current Debate*, TAXES THE TAX MAGAZINE 85 (Mar. 2019) by Itai Grinberg (Georgetown), TaxProf Blog (Feb. 8, 2019), <http://bit.ly/2MWAGt1>.
- *International Cooperation and the 2017 Tax Act*, 128 YALE L.J. F. 362 (2018) by Susan Morse (Texas), TaxProf Blog (Dec. 14, 2018), <http://bit.ly/2BkzutQ>.

### **RESEARCH AND TEACHING INTERESTS**

International Tax, Federal Income Taxation, Corporate and Partnership Taxation, State and Local Tax, Trusts & Estates, Tax Law and Policy, Tax and Technology, Taxation and Development

Business Associations, Securities Regulation, Corporate Finance, International Business Transactions, Law and Technology, Digital Economy, Data Analytics, Emerging Technology, Platform Economy

### **SELECTED PRESENTATIONS AND ACADEMIC ENGAGEMENTS**

#### **Presentations of Original Research**

##### *Taxing the Metaverse*

- NYU School of Law Tax Policy Colloquium (expected fall 2023)
- Association of Mid-Career Tax Law Professors Conference (expected May 2023)
- Michigan State Law Faculty Workshop (expected April 2023)
- Washington and Lee Law Review Symposium, the Future of E-Commerce: Is it on a Blockchain? (expected March 2023)
- BYU Winter Deals Conference (March 2023)

##### *Is Litigation Financing a Loan for Tax Purposes? An Algorithmic Answer*

- Cardozo Law School Faculty Workshop (July 2022)
- Association of Mid-Career Tax Law Professors Conference (University of North Carolina, May 2022)

##### *Taxing Digital Platforms*

- Brooklyn Law School Colloquium on International Economic Law (February 2023)
- 2022 Digital Platform Regulation Conference (University of Virginia School of Law & the USC Gould School of Law, April 2022)

##### *State Digital Services Taxes: A Good and Permissible Idea (Despite What You Might Have Heard)*

- Northwestern Pritzker School of Law Advanced Topics in Taxation Colloquium (February 2023)
- Annual Meeting of the Law and Society Association (virtual, July 2022)
- 4th Annual UCI Law/Larvar Taylor Tax Symposium (virtual, March 2022)

- Maryland Law Review Symposium (virtual, March 2022)
- BYU Winter Deals Conference (March 2022)
- Duke Law School Tax Policy Seminar (February 2022)
- Trans-Pacific Business Law Workshop (virtual, February 2022)

*Tax Harmony: The Promise and Pitfalls of The Global Minimum Tax*

- International Tax Governance and Justice Workshop, University of Oxford Faculty of Law (virtual, Nov. 2022)
- 2021 Rocky Mountain Junior Scholars Forum (BYU, virtual, Nov. 2021)

*A New Framework for Digital Taxation*

- National Tax Association Annual Conference (virtual, Nov. 2021)
- Boston College Tax Policy Workshop (virtual, Sept. 2021)
- Inaugural Workshop for Asian American and Pacific Islander (AAPI) Women in the Legal Academy (virtual, Aug. 2021, presented by Karen Sam)
- SEALS Annual Conference (virtual, July 2021) (nominated to a SEALS New Scholar for 2021)
- National Business Law Scholars Conference (University of Tennessee, virtual, June 2021)
- Junior Tax Scholars Workshop (University of San Diego, virtual, June 2020)
- Annual Meeting of the Law and Society Association (virtual, May 2021)

*Taxing Teleworkers*

- University of Seoul, The Graduate School of Science in Taxation, Special Lecture Seminar (virtual, May 2022)
- Portland Tax Forum (virtual, Jan. 2022)
- National Tax Association Annual Conference (virtual, Nov. 2021)
- 2021 SEALS Annual Conference (virtual, July 2021) (nominated to a SEALS New Scholar for 2021)
- Critical Tax Conference (UC Irvine School of Law, virtual, April 2021)
- Florida State University College of Law Tax Workshop Series (virtual, Mar. 2021)
- UC Irvine School of Law Annual Tax Symposium (virtual, Feb. 2021)
- 2020 Rocky Mountain Junior Scholars Forum (University of Utah, virtual, Nov. 2020)
- Trans-Pacific Business Law Academic Webinar (virtual, Oct. 2020)
- 2020 Junior Tax Scholars Workshop (University of Utah, virtual, Oct. 2020)

*Blockchain Initiatives for Tax Administration*

- Cardozo Law School Faculty Workshop (virtual, Jan. 2022)
- Rutgers Law School Faculty Workshop (virtual, Oct. 2021)
- National Tax Association Annual Conference (virtual, Nov. 2020)
- University of Florida Levin College of Law International Tax Symposium (virtual, Oct. 2020)
- University of Oregon School of Law Tax Policy Colloquium (virtual, Oct. 2020)
- University of Utah SJ Quinney College of Law Faculty Scholarship Lunch (virtual, Sep. 2020)
- Annual Meeting of the Law and Society Association (virtual, May 2020)
- 2019 Rocky Mountain Junior Scholars Forum (BYU Law, Nov. 2019)
- 2019 SEALS Annual Conference (Boca Raton, Florida, July 2019)

*Digital Services Tax: A Cross-Border Variation of the Consumption Tax Debate*

- UC Irvine School of Law Tax Policy Colloquium (Mar. 2020)
- BYU Winter Deals Conference (Mar. 2020)
- AALS Annual Meeting, New Voices in Tax Law & Policy (Washington, D.C., Jan. 2020)

- National Tax Association Annual Conference (Tampa, Nov. 2019)
- University of Vienna Tax Conference (Vienna, Austria, Nov. 2019)
- BYU Law School Faculty Workshop (Nov. 2019)
- LatCrit 2019 Biennial Conference (Atlanta, Oct. 2019)
- Loyola Law School Tax Policy Colloquium (Los Angeles, Oct. 2019)
- University of San Diego School of Law Tax Law Speaker Series (Sept. 2019)
- University of Utah, SJ Quinney College of Law Faculty Scholarship Lunch (Sept. 2019)
- UC Irvine School of Law, 2<sup>nd</sup> Trans-Pacific Business Law Dialogue (Aug. 2019)
- 2019 SEALS Annual Conference (Boca Raton, Florida, July 2019)
- 2019 Junior Tax Scholars Workshop (Richmond Law School, June 2019)
- Annual Meeting of the Law and Society Association (Washington, D.C., June 2019)

*Insulation by Separation: When Dual-Class Stock Met Corporate Spin-offs*

- 22<sup>nd</sup> Annual Critical Tax Conference (Pepperdine Law School, Apr. 2019)
- 2018 Rocky Mountain Junior Scholars Forum (University of Utah, Oct. 2018)
- Annual Meeting of the Law and Society Association (Toronto, Jun. 2018, presented by Geeyoung Min)
- National Business Law Scholars Conference (University of Utah S.J. Quinney College of Law, June 2017, presented with Geeyoung Min)

*Three Studies in International Taxation – Focusing on Private Equity Funds and Transparency*

- J.S.D. Dissertation Oral Defense, New York University School of Law (New York, Aug. 2018)

*Engineering Pass-Throughs in International Tax: The Case of Private Equity Funds*

- University of Utah, SJ Quinney College of Law Faculty Scholarship Lunch (Oct. 2018)
- 2018 Junior Tax Scholars Workshop, University of Colorado Law School (Boulder, June 2018)
- Annual Meeting of the Law and Society Association (Toronto, June 2018)

*Carried Interest and Beyond: The Nature of Private Equity Investment and Its International Tax Implications*

- Utah State Bar Tax Section (Salt Lake City, Mar. 2018)
- National Business Law Scholars Conference (University of Utah, June 2017)
- University of Richmond School of Law Faculty Workshop (Oct. 2016)
- University of Utah, SJ Quinney College of Law Faculty Workshop (Oct. 2016)
- University of Illinois College of Law Faculty Workshop (Sep. 2016)
- Annual Meeting of the Law and Society Association (New Orleans, June 2016)
- J.S.D. Forum, New York University School of Law (Jan. 2016), Commentator: Professor Susan Morse (Texas)

*Considering “Citizenship Taxation”: In Defense of FATCA*

- University of Virginia Law School International Tax Policy Seminar (guest lecturer, virtual, Nov. 2020)
- Taxation and Citizenship Conference, University of Michigan School of Law (Student Panel, Ann Arbor, Oct. 2015)

*A Study of the Taxation of International Private Equity Funds*

- The 69<sup>th</sup> Congress of the International Fiscal Association, Poster Programme (Basel, Switzerland, Aug./Sept. 2015)
- Oxford University Centre for Business Taxation Fourth Annual Doctoral Meeting (Saïd Business School, University of Oxford, Sept. 2014), Commentator: Professor Glen Loutzenhiser (Oxford)

*Finding and Implementing a Better Rule for Taxing International PEFs*

- J.S.D. Forum, New York University School of Law (Dec. 2014), Commentator: Professor Daniel Shaviro (NYU).

*Reforming the International Taxation of Cross-border Investments by Multinational Investment Entities*

- J.S.D. Forum, New York University School of Law (Mar. 2014), Commentator: Professor Reuven Avi-Yonah (Michigan).

**Media Appearances**

Quoted in Mary McDougall, “*EU Deal Set to Trigger ‘Domino Effect’ for Global Minimum Tax Deal*,” FIN. TIMES (Dec. 19, 2022), <https://www.ft.com/content/d466849c-512e-4b66-a8ea-38e3b39ade47>.

Quoted in Ruiqi Chen, “*GE, J&J Spinoff Work Begins for ‘Bevy’ of Outside Lawyers*,” BLOOMBERG LAW (Nov. 19, 2021), <https://news.bloomberglaw.com/business-and-practice/ge-j-j-spinoff-work-begins-for-bevy-of-outside-lawyers>.

Appeared on Tax Notes Talk (Tax Analyst’s weekly podcast) on Digital Advertising Taxes (Nov. 2021), <https://www.taxnotes.com/tax-notes-talk/podcast/fight-over-marylands-digital-advertising-tax-part-1/7clmy>.

Quoted in Natalie Olivo, “*Global Tax Pact Amplifies Debate Over Md. Digital Measure*,” LAW360 TAX AUTHORITY (OCT. 26, 2021), <https://www.law360.com/tax-authority/articles/1434659/global-tax-pact-amplifies-debate-over-md-digital-measure>.

Quoted in Michael J. Bologna, “*Digital Tax Pact With Europe May Complicate Maryland’s Ad Tax*,” BLOOMBERG LAW (Oct. 22, 2021), [https://www.bloomberglaw.com/product/tax/bloombergtaxnews/daily-tax-report/X5609JTC000000?bna\\_news\\_filter=daily-tax-report#jcite](https://www.bloomberglaw.com/product/tax/bloombergtaxnews/daily-tax-report/X5609JTC000000?bna_news_filter=daily-tax-report#jcite).

Quoted in Michael J. Bologna, “*Big Tech Critics Defend Maryland’s Digital Ad Tax in Litigation*,” BLOOMBERG LAW (Sept. 21, 2021), [https://www.bloomberglaw.com/bloomberglawnews/daily-tax-report-state/XF72NRQ4000000?bna\\_news\\_filter=daily-tax-report-state#jcite](https://www.bloomberglaw.com/bloomberglawnews/daily-tax-report-state/XF72NRQ4000000?bna_news_filter=daily-tax-report-state#jcite).

Quoted in Lauren Loricchio, “*Tax Law Professors Aid Maryland in Digital Ad Tax Suit*,” TAX NOTES TODAY STATE (Sept. 21, 2021), <https://www.taxnotes.com/tax-notes-today-state/litigation-and-appeals/tax-law-professors-aid-maryland-digital-ad-tax-suit/2021/09/22/78591>.

Quoted in Maria Koklanaris, “*Md. Digital Tax Does Not Violate ITFA, Tax Profs Say*,” LAW360 TAX AUTHORITY (Sept. 21, 2021), <https://www.law360.com/tax-authority/articles/1423800>.

Appeared on The Fiona Show: Transfer Pricing ([www.crossborder.ai/podcasts/](http://www.crossborder.ai/podcasts/)) (discussing transfer pricing and blockchain, Sept. 2021).

Quoted in Natalie Olivo, “*Some Details Arrive in Global Tax Overhaul, Yet Scope Still Vague*,” LAW360 TAX AUTHORITY (Oct. 20, 2020), <https://www.law360.com/tax-authority/federal/articles/1320855/some-details-arrive-in-global-tax-overhaul-yet-scope-still-vague>.

Quoted in Natalie Olivo, “*Unitary Tax Would Require Shift in Thinking — And Practice*,” LAW360 TAX AUTHORITY (Dec. 6, 2019), <https://www.law360.com/tax-authority/international/articles/1224776/unitary-tax-would-require-shift-in-thinking-and-practice>.

Quoted in Natalie Olivo, “*3 OECD Tax Proposals To Know Ahead Of Unified Approach*,” LAW360 TAX



AUTHORITY (Oct. 1, 2019), <https://www.law360.com/tax-authority/articles/1203141/3-oecd-tax-proposals-to-know-ahead-of-unified-approach>.

### Other Academic Engagements and Activities

Organizer and Moderator, *Taxing the Metaverse*, ABA Tax Section May Meeting (Washington, D.C., expected May 2023).

Chair and Discussant, *Comparative Tax Law*, Annual Meeting of the Law and Society Association (virtual, July 2022).

Commentator, *Why Developing States Should Avoid the Global “Agreement,” and How They Can Get Away with It* by Yariv Brauner (Florida), Association of Mid-Career Tax Law Professors Conference (University of North Carolina, May 2022).

Organizer and Moderator, *The Constitutionality of the Global Tax Deal and DSTs*, ABA Tax Section May Meeting (Washington, D.C., May 2022) (with Julian Ku (Hofstra), Leopoldo Parada (University of Leeds), Fadi Shaheen (Rutgers), and Adam Thimmesch (Nebraska)).

Organizer and Moderator, *The Promise and Pitfalls of the Global Tax Deal*, AALS Annual Meeting Hot Topic Program (virtual, Jan. 2022) (with Steven Dean (Brooklyn), Omri Marian (UC Irvine), Susan Morse (Texas), and Diane Ring (Boston College)).

Organizer and Moderator, *Upper-level Curriculum, #IncludeTheirStories: Rethinking, Reimagining, and Reshaping Legal Education*, Utah Law Review Symposium (virtual, Nov. 2021).

Commentator, *Now You Can’t Leave: State and Local Exit Taxes* by Andrew Appleby (Stetson), Junior Tax Scholars Workshop (University of San Diego, virtual, June 2021).

Chair, *Taxing Data and Artificial Intelligence*, Annual Meeting of the Law and Society Association (virtual, May 2021).

Commentator, *When We Breathe: Reinventing the EITC for a More Just and Caring World* by Nancy Shurtz (Oregon) & Esther Sherman, Critical Tax Conference (UC Irvine School of Law, virtual, April 2021).

Commentator, *Subsidizing Gentrification: A Spatial Analysis of Place-Based Tax Incentives* by Michelle Layser (Illinois), Critical Tax Conference (UC Irvine School of Law, virtual, April 2021).

Discussant, *How to Govern Facebook: A Structural Model for Taxing and Regulating Big Tech* by Seth Benzell (MIT) & Avinash Collis (Texas), National Tax Association Annual Conference (virtual, Nov. 2020).

Discussant, *Does Considering Imposing Digital Taxes Have Anything to Do with Good Tax Policy?* by Itai Grinberg (Georgetown), National Tax Association Annual Conference (virtual, Nov. 2020).

Discussant, *Trading a Safety Net for a Living Wage?*, by Ariel Jurow Kleiman (San Diego) & Emily Satterthwaite (Toronto), Rocky Mountain Junior Scholars Conference (virtual, Nov. 2020).

Discussant, *Don’t Throw the Baby Out with the Bathwater: Advocating for Clients Who Regain Capacity and Want to Revoke a Power of Attorney*, by Genevieve Mann (Gonzaga), Rocky Mountain Junior Scholars Conference (virtual, Nov. 2020).

Discussant, *What Are the Consequences of Federal Income Tax Penalties?* by Eleanor Wilking (Cornell) & Jacob Goldin (Stanford), Junior Tax Scholars' Workshop (University of Utah, virtual, Oct. 2020).

Discussant, *Subnational Digital Services Taxes* by Andrew Appleby (Stetson), Junior Tax Scholars' Workshop (University of Utah, virtual, Oct. 2020).

Chair and Discussant, *Business Taxation and Tax Incentives*, Annual Meeting of the Law and Society Association (virtual conference, May 2019)

Moderator, *AI and the Design of New Tax Laws*, 2nd UCI/Lavar Taylor Tax Symposium on Machine Intelligence and the Changing Nature of Tax Practice (UC Irvine School of Law, Feb. 2020).

Discussant, *The Fraud Triangle and Tax Evasion* by Leandra Lederman (Indiana), National Tax Association Annual Conference (Tampa, Nov. 2019).

Moderator, *Remaking Transfer Pricing for the Digital Age Part One*, American Bar Association 2019 Fall Tax Meeting (San Francisco, Oct. 2019).

Discussant, *Upon Further Realization* by James R. Hines, Jr. (Michigan) & Danny Schaffa (Richmond), Junior Tax Scholars' Workshop (Richmond Law School, Jun. 2019).

Discussant, *Taxpaying as a Commercial Exchange: Taking Market Metaphors Seriously* by Jeremy Bearer-Friend (George Washington), Junior Tax Scholars' Workshop (Richmond Law School, Jun. 2019).

Chair and Discussant, *Tax Compliance and Administration*, Annual Meeting of the Law and Society Association (Washington, D.C., Jun. 2019).

Chair, *Incubator Session #1*, 22nd Annual Critical Tax Conference (Pepperdine Law, Malibu, Apr. 2019).

Moderator, *Tax Reform Gone Wrong: Exposing the High Cost of Trump Tax Cuts for People of Color*, the 4th National People of Color Legal Scholarship Conference (American University Washington College of Law, Washington, D.C., Mar. 2019).

Moderator, *Critical Tax Panel, Tax Reform Gone Wrong: Exposing the High Cost of Trump Tax Cuts for People of Color*, Western Law Professors of Color & Conference of Asian Pacific American Law Professors Joint Conference (University of Nevada Las Vegas Boyd School of Law, Las Vegas, Oct. 2018).

Commentator, *Faux Contracts* by Cathy Hwang (Utah), 2018 Rocky Mountain Junior Scholars Forum (University of Utah S.J. Quinney College of Law, Salt Lake City, Oct. 2018).

Commentator, *Economic Segregation, Tax Reform, and the Local Tax Deduction* by Gladriel Shobe (BYU), 2018 Rocky Mountain Junior Scholars Forum (University of Utah S.J. Quinney College of Law, Salt Lake City, Oct. 2018).

Secretary, *Subject 1: Seeking Anti-Avoidance Measures of General Nature and Scope - GAAR and Other Rules*, the 72<sup>nd</sup> Congress of the International Fiscal Association (Seoul, South Korea, Sep. 2018).

Discussant, *Local Tax Restraints and Fiscal Oversight* by Ariel Jurow Stevenson (San Diego), Junior Tax Scholars' Workshop (University of Colorado Law School, Boulder, Jun. 2018).

Discussant, *Costs and Benefits of Raising Revenue* by Clint Wallace (South Carolina), Junior Tax Scholars'

Workshop (University of Colorado Law School, Boulder, Jun. 2018).

## **SERVICE**

### **Benjamin N. Cardozo School of Law**

Educational Policy (2022–present)

### **University of Utah, SJ Quinney College of Law**

Coach, ABA Law Student Tax Challenge (2020–21, won the Best Written Submission award and second place in the National Finals)

Co-advisor, Minority Law Caucus (2020–22)

Dean’s Diversity Council (2019–22); Hiring Committee (2021–22); Programs Committee (2020–22); Career-Line & Adjunct Faculty Reviews Committee (2017–20); Adjunct Faculty Appointment Committee (2017–19, 2020–21)

### **Other Services**

Teaching Tax Committee, American Bar Association Tax Section (Aug. 2021–present)

Steering Committee, Junior Tax Scholars’ Workshop (2018–2021)

Guest Blogger, Weekly SSRN Tax Article Review and Roundup, TaxProf Blog, <http://taxprof.typepad.com> (Dec. 2018–present)

## **EDUCATION**

### **New York University School of Law, New York, NY**

J.S.D. in Tax Law, 2018

Committee: Professors Mitchell Kane (supervisor), Daniel Shaviro, Susan Morse (Texas)

Scholarships: *JSD Fellowship* (2013-17, full tuition and living stipend)

Activities: *Teaching Assistant*, Income Taxation for 1Ls (Prof. Lily Batchelder, Spring 2016);  
Selection Committee for the International Finance and Development Fellowship (2015)

### **Harvard Law School, Cambridge, MA**

LL.M. 2012

Supervisor: Professor Stephen E. Shay

Scholarships: *Landon H. Gammon Fellowship* (given to top LL.M. student for academic excellence);  
*Harvard Law School Grant*

### **Judicial Research and Training Institute (“JRTI”), Go-yang, GyeongGi-Do, Korea**

Certificate of Completion, Jan. 2007

Activities: *Society of International Trade Law*

### **Seoul National University, Department of Law, Graduate School (Master Course), Korea**

Candidate for Master of Law in Tax, Coursework Completed, Aug. 2005

Supervisor: Professor Chang Hee Lee

Activities: *Teaching Assistant*, Tax Law (Prof. C.H. Lee, Fall 2002 to Spring 2005);  
*Jessup International Law Moot Court Competition* (Team Coach, National Champion in 2005,  
Ranked 13<sup>th</sup> out of 103 teams at the International Rounds and 20<sup>th</sup> at the Memorial Scores);

## YOUNG RAN (CHRISTINE) KIM

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*Graduate Student Participant of the SNU Brain Korea 21 Project (2002-05)*

### **Seoul National University, College of Law, Seoul, Korea**

Bachelor of Law (LL.B.), *summa cum laude*, Feb. 2002

Honors: *President of Seoul National University Award* (4.14/4.3 GPA, graduated 1<sup>st</sup> in a class of 240)

Scholarships: *Academic Scholarships* (2000-02, full tuition);

*Yumin Cultural Foundation Scholarship* (1999-2002, full tuition and living expenses)

Activities: *Jessup International Law Moot Court Competition* (Team Member, National Champion in 1999, ranked at 13<sup>th</sup> out of 62 teams at the Memorial Scores in the International Rounds);  
*Member of the Society of Civil Law*

### **PROFESSIONAL EXPERIENCE**

#### **Caplin & Drysdale, Chartered, Washington, D.C.**

Foreign Attorney (Sept. 2012–July 2013; June 2014–Aug. 2014; Apr. 2017–June 2017)

#### **Sullivan & Cromwell LLP, New York, NY**

Summer Associate (May 2015–July 2015)

#### **Yulchon LLC, Seoul, Korea**

Tax Associate (Feb. 2007–Jan. 2013)

Up and Coming Capital Markets Lawyer (Chambers Global, 2008)

Up and Coming Capital Markets Lawyer (Chambers Asia, 2010)

#### **Seoul Central District Court, Seoul, Korea**

Law Clerk (May 2006–June 2006)

#### **Seoul Central District Prosecutor's Office, Seoul, Korea**

Deputy Prosecutor (Mar. 2006–Apr. 2006)

#### **Kim and Chang Law Office, Seoul, Korea**

Legal Intern (Jan. 2006–Feb. 2006)

### **ADDITIONAL INFORMATION**

**Bar Admissions:** New York (2013, retired), Korean Bar (2007, inactive), Korean Certified Public Tax Accountant (2010, inactive)

**Professional Affiliations:** American Bar Association, American Law and Economics Association, International Fiscal Association (USA and South Korea), Korean Bar Association, Korean Tax Law Association, Law & Society Association, National Tax Association, New York State Bar Association

**Languages:** Korean (native); Japanese (basic conversation); French, German, and Chinese (reading)

Date: 3/13/23