

## **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).

U.S. CORPORATE TAXATION (2<sup>nd</sup> ed., under contract, Pakyoungsa) (with Chang Hee Lee) (S. Kor.).

### **Articles & Essays**

*A Global Minimum Wealth Tax* (work in progress).

*Algorithmic Tax Ownership* (work in progress) (with Dmitry Erokhin).

*Taxing Litigation Finance*, 93 GEO. WASH. L. REV. \_\_ (forthcoming 2024-25).

*Taxing the Metaverse*, 112 GEORGETOWN L.J. \_\_ (forthcoming 2024).

Blind selection by the Sixth Annual Junior Faculty Forum for Law and STEM (organized by Northwestern, University of Pennsylvania, and Stanford Law School).

Featured on TaxProf Blog, <https://t.co/Kjhl1lqeYg> (Sept. 5, 2023).

*Tax Reporting as Regulation of Crypto*, 80 WASH. & LEE L. REV. 1181 (2023) (invited symposium piece).

Featured on TaxProf Blog, <https://shorturl.at/gzTZ5> (Aug. 1, 2023).

*Taxing Digital Platforms*, 26 VIRGINIA J. L. TECH. 3 (2023) (with Andrew Hayashi) (invited symposium piece).

*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/41BX9Aa> (May 15, 2023), <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/3fFscXz> (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/3sNhxwQ> (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 Appellant \(Comptroller of Maryland\)](#), in the Supreme Court of Maryland, No. 32 September Term, 2022, [Comptroller of Maryland \(Appellant\) V. Comcast of California, Maryland, Pennsylvania, Virginia, West Virginia, LLC, et al. \(Appellees\)](#), on Appeal from The Circuit Court for Anne Arundel County, Maryland Case No. 02-CV-21-000509 (March 2023) (with Darien Shanske, Reuven Avi-Yonah, David Gamage, Orly Mazur, and Democracy Forward Foundation).

[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).

### Book Chapters, Shorter Works & Other Publications

*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 2024).

[Digital Barter Taxes: A Legal Defense \(Part II\)](#), 114 TAX NOTES STATE 1787 (June 17, 2024) (with Darien Shanske).

[Digital Barter Taxes Are Good Tax Policy \(Part I\)](#), 112 TAX NOTES STATE 765 (June 10, 2024) (with Darien Shanske).

*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:

- *Law for the Rich*, 109 MINN. L. REV. \_\_ (2024) by Alex Raskolnikov (Columbia), TaxProf Blog (May 10, 2024), <https://shorturl.at/D8vvI>.
- *Infrastructure Costs*, 15 AM. ECON. J. APPLIED 1 (2023) by Leah Brooks (George Washington) & Zachary Liscow (Yale), TaxProf Blog (March 22, 2024), <https://shorturl.at/RNMIi>.
- *Predistribution Against Rent-Seeking – The Benefit Principle's Alternative to Redistributive Taxation*, 39 SOC. PHIL. & POL'Y 1 (2023), by Charles Delmotte (Michigan State), TaxProf Blog (Feb. 2, 2024), <https://bit.ly/491kAHC>.
- *The Mirage of Mobile Capital* (2023), by Wei Cui (UBC), TaxProf Blog (Dec. 1, 2023), <https://bit.ly/411t0vx>.
- *The Low and High Stakes of Moore*, 180 TAX NOTES FED. 563 (July 24, 2023), by Daniel Hemel (NYU), TaxProf Blog (Oct. 6, 2023), <https://bit.ly/45kXngP>.
- *Of Blind Men, Elephants, and the Supreme Court's Misinterpretation of the FBAR Statute* (2023), by

George K. Yin (Virginia), TaxProf Blog (Aug. 11, 2023), <https://bit.ly/3OT9soH>.

- *Crypto Losses*, 2024 U. ILL. L. REV. \_\_\_, by Xuan-Thao Nguyen (Washington) & Jeffrey A. Maine (Maine), TaxProf Blog (June 23, 2023), <https://bit.ly/3PvZcDo>.
- *The Internet Tax Freedom Act at 25*, 107 TAX NOTES ST. 7 (2023), by Walter Hellerstein (Georgia) & Andrew Appleby (Stetson), TaxProf Blog (Apr. 28, 2023), <https://bit.ly/3NmrNKh>.
- *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 Grimmelmann (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/3HJnnYx>.
- *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>.
- *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 (including invited)**

**2024-25:** Vienna University of Economics and Business (WU, Austria, lecture on “Tax and Technology”); Tax Research Network Conference (Cardiff Business School, UK); Annual Society of Legal Scholars Conference (University of Bristol, UK); Vanderbilt Law School Faculty Workshop; Cardozo Law School Faculty Workshop

**2023-24:** The Economic and Legal Implications of the Global Minimum Tax, Max Planck Society; Law & Society Annual Conference; Association of Mid-Career Tax Law Professors Conference (Northwestern School of Law); ABA Tax Section May Meeting; Seoul National University School of Law; UC Irvine Law 6<sup>th</sup> Annual Tax Symposium (virtual); Seoul City University School of Law; Korean National Tax Service, International Tax Seminar; University of Toronto Tax Law and Policy Workshop; BYU Winter Deals Conference; UCLA Colloquium on Tax Policy and Public Finance; Pepperdine Caruso School of Law Tax Policy Colloquium; Indiana University Maurer School of Law Tax Policy Colloquium (virtual); AALS Annual Conference (Washington, D.C.); Saint Louis University School of Law Faculty Workshop; National Tax Association Annual Conference; 6<sup>th</sup> Annual Junior Faculty Forum for Law and STEM (Stanford Law School); William & Mary Law School Faculty Colloquium; University of Michigan Law School International Tax Symposium (co-organizer); Columbia Law School Tax Policy Colloquium; NYU School of Law Tax Policy Colloquium; Cambridge University Tax Research Network Conference (virtual); Workshop for Asian American and Pacific Islander (AAPI) Women in the Legal Academy (CUNY School of Law); Cardozo Law School Faculty Workshop

**2022-23:** Association of Mid-Career Tax Law Professors Conference (USD School of Law); ABA Tax Section May Meeting; Critical Tax Conference (Loyola LA School of Law); Washington and Lee Law Review Symposium (the Future of E-Commerce: Is it on a Blockchain?); UC Irvine Law 5<sup>th</sup> Annual Tax Symposium (virtual); Northwestern Pritzker School of Law Advanced Topics in Taxation Colloquium; Brooklyn Law School Colloquium on International Economic Law; Michigan State Law Faculty Workshop; BYU Winter Deals Conference; University of Oxford Faculty of Law, International Tax Governance and Justice Workshop (virtual); Annual Meeting of the Law and Society Association (virtual)

**2021-22:** Association of Mid-Career Tax Law Professors Conference (University of North Carolina); Cardozo Law School Faculty Workshop; ABA Tax Section May Meeting; University of Seoul, The Graduate School of Science in Taxation (virtual, Special Lecture Seminar); AALS Annual Meeting Hot Topic Program (virtual); Digital Platform Regulation Conference (University of Virginia School of Law & the USC Gould School of Law); Annual Meeting of the Law and Society Association (virtual); 4<sup>th</sup> Annual UC Irvine Law/Larvar Taylor Tax Symposium (virtual); Maryland Law Review Symposium (virtual); BYU Winter Deals Conference; Duke Law School Tax Policy Seminar; Trans-Pacific Business Law Workshop (virtual); Cardozo Law School Faculty Workshop (virtual); Rutgers Law School Faculty Workshop (virtual); Portland Tax Forum (virtual); Rocky Mountain Junior Scholars Forum (BYU, virtual); National Tax Association Annual Conference (virtual); Boston College Tax Policy Workshop (virtual); Inaugural Workshop for Asian American and Pacific Islander (AAPI) Women in the Legal Academy (virtual); SEALS Annual Conference (virtual, nominated to a SEALS New Scholar for 2021)

**2020-21:** National Business Law Scholars Conference (University of Tennessee, virtual); Junior Tax Scholars Workshop (University of San Diego, virtual); Annual Meeting of the Law and Society Association (virtual); National Tax Association Annual Conference (virtual); Critical Tax Conference (UC Irvine School of Law, virtual); Florida State University College of Law Tax Workshop Series (virtual); UC Irvine School of Law Annual Tax Symposium (virtual); University of Virginia Law School International Tax Policy Seminar (guest lecturer, virtual); Rocky Mountain Junior Scholars Forum (University of Utah, virtual); Utah Law Review Symposium (virtual); Trans-Pacific Business Law Academic Webinar (virtual); Junior Tax Scholars Workshop (University of Utah, virtual); National Tax Association Annual Conference (virtual); University of Florida Levin College of Law International Tax Symposium (virtual); University of Oregon School of Law Tax Policy Colloquium (virtual); University of Utah SJ Quinney College of Law Faculty Scholarship Lunch (virtual)

**2019-20:** Annual Meeting of the Law and Society Association (virtual); UC Irvine School of Law Tax Policy Colloquium; BYU Winter Deals Conference; AALS Annual Meeting, New Voices in Tax Law & Policy (Washington, D.C.); National Tax Association Annual Conference (Tampa); University of Vienna Tax Conference (Vienna, Austria); BYU Law School Faculty Workshop; LatCrit 2019 Biennial Conference (Atlanta); Loyola LA Law School Tax Policy Colloquium; University of San Diego School of Law Tax Law Speaker Series; University of Utah, SJ Quinney College of Law Faculty Scholarship Lunch; 2<sup>nd</sup> Trans-Pacific Business Law Dialogue (UC Irvine School of Law); Rocky Mountain Junior Scholars Forum (BYU Law); American Bar Association 2019 Fall Tax Meeting (San Francisco); SEALS Annual Conference (Boca Raton, Florida)

**2018-19:** Junior Tax Scholars Workshop (Richmond Law School); 22<sup>nd</sup> Annual Critical Tax Conference (Pepperdine Law School); the 4<sup>th</sup> National People of Color Legal Scholarship Conference (American University Washington College of Law); Annual Meeting of the Law and Society Association (Washington, D.C.); Rocky Mountain Junior Scholars Forum (University of Utah); Western Law Professors of Color & Conference of Asian Pacific American Law Professors Joint Conference (University of Nevada Las Vegas Boyd School of Law); the 72<sup>nd</sup> Congress of the International Fiscal Association (Seoul, South Korea); J.S.D. Dissertation Oral Defense, New York University School of Law; University of Utah, SJ Quinney College of Law Faculty Scholarship Lunch

**2017-18:** Annual Meeting of the Law and Society Association (Toronto); Junior Tax Scholars Workshop (University of Colorado Law School); National Business Law Scholars Conference (University of Utah S.J. Quinney College of Law, presented with Geeyoung Min); Utah State Bar Tax Section (Salt Lake City)

**2016-17:** National Business Law Scholars Conference (University of Utah); University of Richmond School of Law Faculty Workshop; University of Utah, SJ Quinney College of Law Faculty Workshop; University of Illinois College of Law Faculty Workshop

**2015-16:** Annual Meeting of the Law and Society Association (New Orleans); J.S.D. Forum, New York University School of Law; Taxation and Citizenship Conference, University of Michigan School of Law; The 69<sup>th</sup> Congress of the International Fiscal Association, Poster Programme (Basel, Switzerland)

**2014-15:** Oxford University Centre for Business Taxation Fourth Annual Doctoral Meeting (Saïd Business School, University of Oxford); J.S.D. Forum, New York University School of Law

**2013-14:** J.S.D. Forum, New York University School of Law

### Media Appearances

2024: Quoted in Natalie Olivo, “[Digital Taxes May Take Hold Regardless of Treaty Signing](#),” LAW360 TAX AUTHORITY (June 13, 2024)

2023: Quoted in Kevin Pinner, “[Digital Taxes Likely to Spread as Int’l Deal Hangs in Balance](#),” LAW360 TAX AUTHORITY (Dec. 21, 2023); Natalie Olivo, “[US Trade Tensions with Canada Spark Defense of DSTs](#),” LAW360 TAX AUTHORITY (Dec. 7, 2023); Natalie Olivo, “[Profit Shifting Worries Continue Under Global Min. Tax Deal](#),” LAW360 TAX AUTHORITY (May 10, 2023); Perry Cooper, “[Battle Over Taxing Digital Ads Goes Before Maryland Justices](#),” BLOOMBERG TAX (May 4, 2023); Dylan Moroses, “[UN Work on Int’l Taxing Rights May Reset Global Debate](#),” LAW360 TAX AUTHORITY (Mar. 23, 2023)

2022: Quoted in Mary McDougall, “[EU Deal Set to Trigger ‘Domino Effect’ for Global Minimum Tax Deal](#),” FIN. TIMES (Dec. 19, 2022)

2021: Appeared on [Tax Notes Talk \(Tax Analyst’s weekly podcast\) on Digital Advertising Taxes](#) (Nov. 2021); The Fiona Show: Transfer Pricing ([www.crossborder.ai/podcasts/](http://www.crossborder.ai/podcasts/)) (discussing transfer pricing and blockchain, Sept. 2021); Quoted in Ruiqi Chen, “[GE, J&J Spinoff Work Begins for ‘Bevy’ of Outside Lawyers](#),” BLOOMBERG LAW (Nov. 19, 2021); Natalie Olivo, “[Global Tax Pact Amplifies Debate Over Md. Digital Measure](#),” LAW360 TAX AUTHORITY (Oct. 26, 2021); Michael J. Bologna, “[Digital Tax Pact With Europe May Complicate Maryland’s Ad Tax](#),” BLOOMBERG LAW (Oct. 22, 2021); Michael J. Bologna, “[Big Tech Critics Defend Maryland’s Digital Ad Tax in Litigation](#),” BLOOMBERG LAW (Sept. 21, 2021); Lauren Loricchio, “[Tax Law Professors Aid Maryland in Digital Ad Tax Suit](#),” TAX NOTES TODAY STATE (Sept. 21, 2021); Maria Koklanaris, “[Md. Digital Tax Does Not Violate ITFA, Tax Profs Say](#),” LAW360 TAX AUTHORITY (Sept. 21, 2021)

2020: Quoted in Natalie Olivo, “[Some Details Arrive in Global Tax Overhaul, Yet Scope Still Vague](#),” LAW360 TAX AUTHORITY (Oct. 20, 2020)

2019: Quoted in Natalie Olivo, “[Unitary Tax Would Require Shift in Thinking — And Practice](#),” LAW360 TAX AUTHORITY (Dec. 6, 2019); Natalie Olivo, “[3 OECD Tax Proposals To Know Ahead Of Unified Approach](#),” LAW360 TAX AUTHORITY (Oct. 1, 2019)

### SERVICE

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

Faculty Development Committee (Chair, 2024-25); Educational Policy (2022–23)

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

Coach, ABA Law Student Tax Challenge (2020–21, won the Best Written Submission award and second



## YOUNG RAN (CHRISTINE) KIM

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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

International Fiscal Association USA Branch, Academic Committee (2024–present); Ph.D. Committee for Anthony Chen (Vanderbilt Law School Law and Economics Program, 2024–present); American Bar Association Tax Section, Teaching Tax Committee (Aug. 2021–July 2024, chair 2023-24); Junior Tax Scholars’ Workshop, Steering Committee (2018–2021); Guest Blogger, 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);  
*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)

## YOUNG RAN (CHRISTINE) KIM

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**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: 6/18/24