YOUNG RAN (CHRISTINE) KIM
Benjamin N. Cardozo School of Law
55 Fifth Avenue, Room 401, New York, NY 10003
Mobile: (857) 600-6067 | Email: christine.kim@yu.edu

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 Buisness 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 (Cambridge Univ. Press, 2025) (with Reuven Avi-Yonah).

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

Articles & Essays

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

Troublesome Tariffs (work in progress).

Taxing International Telework, NAT'L TAX J. __ (forthcoming 2026) (invited).

How the U.S. Constitution Shapes International Tax Law: Instrument Choice in Tax Agreements, 103 WASH. U. L. REV. __ (forthcoming 2026) (with Noam Noked & Reuven Avi-Yonah) (invited).

Algorithmic Tax Ownership, 51 BYU L. REV. __ (forthcoming 2026) (with Dmitry Erokhin).

Taxing Litigation Finance, 93 GEO. WASH. L. REV. 467 (2025).

Taxing the Metaverse, 112 GEORGETOWN L.J. 787 (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/Kjhl11qeYg (Sept. 5, 2023).

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

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/) (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 2025).

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:

- *U.N. International Tax Cooperation: The Terms of References Final Draft*, 116 Tax Notes Int'l 771 (Nov. 4, 2024) by Leopoldo Parada (King's College London), TaxProf. Blog (Mar. 21, 2025), https://shorturl.at/EXNr9.

- *Money Moves: Taxing the Wealthy at the State Level*, 112 Calif. L. Rev. ___ (2025) by Brian D. Galle (Georgetown), David Gamage (Missouri) & Darien Shanske (UC Davis), TaxProf. Blog (Oct. 25, 2024), https://shorturl.at/opuPO.

- *International Tax Scholarship and International Tax Activism* (2024), by Wolfgang Schön (Max Planck), TaxProf Blog (Aug. 23, 2024), https://shorturl.at/6w03y.

- *Pillar One and Mobility -- A Truly Global Solution?*, 51 Intertax 840 (2023), by Svetislav Kostić (University of Belgrade) & Aitor Navarro (Max Planck), TaxProf Blog (June 28. 2024), https://shorturl.at/48ZHB.

- *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 (Geroge Washington) & Zachary Liscow (Yale), TaxProf Blog (March 22, 2024), https://shorturl.at/RNMli.

- *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 ROSENBLOOM (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)

2025-26: Washington University Law Review Symposium

2024-25: Association of Mid-Career Tax Law Professors Conference (UC Law SF); George Washington Law School Faculty Workshop, University of Pennsylvania Carey Law School, Workshop on Tax Discrimination and Competition; Vienna University of Economics and Business (WU, Austria, lecture on "Tax and Technology"); National Tax Association Annual Conference (Detroit, MI); Trans-Pacific Business Law

Workshop (virtual); 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 6th 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; Indianna 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; 6th 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 5th 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); 4th 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; 2nd 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); 22nd Annual Critical Tax Conference (Pepperdine Law School); the 4th 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 72nd 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 69th 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/) (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

Adjunct Appointment Committee (2025-26); 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 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); United Nations Tax Committee, Ad Hoc Group for Crypto Taxation (2024–25); Ph.D. Committee for Anthony Chen (Vanderbilt Law School Law and Economics Program, 2024–25); Guest Blogger, TaxProf Blog (http://taxprof.typepad.com, 2018–25); American Bar Association Tax Section, Teaching Tax Committee (Aug. 2021–July 2024, chair 2023-24); Junior Tax Scholars' Workshop, Steering Committee (2018–2021)

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 13th out of 103 teams at the International Rounds and 20th 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 1st 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 13th 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: 9/17/25