

**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).

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

### **Articles & Essays**

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

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

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

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

*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 2023).

*Will Digital Services Taxes Start a Global Trade War?*, in THINKER, TEACHER, TRAVELER, REIMAGINING INTERNATIONAL TAX, ESSAYS IN HONOR OF H. DAVID ROSENBLUM 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:

- *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>.

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- *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 of Original Research**

##### *Taxing the Metaverse*

- Saint Louis University School of Law Faculty Workshop (expected Nov. 2023)
- 6<sup>th</sup> Annual Junior Faculty Forum for Law and STEM (Stanford Law School, expected Oct. 2023)
- William & Mary Law School Faculty Colloquium (expected Oct. 2023)

- Columbia Law School Tax Policy Colloquium (expected Sept. 2023)
- NYU School of Law Tax Policy Colloquium (expected Sept. 2023)
- Cambridge University Tax Research Network Conference (virtual, expected Sept. 2023)
- Cardozo Law School Faculty Workshop (June 2023)
- Association of Mid-Career Tax Law Professors Conference (USD School of Law, May 2023)
- Critical Tax Conference (Loyola LA School of Law, April 2023)
- UC Irvine Law 5<sup>th</sup> Annual Tax Symposium (April 2023)
- Michigan State Law Faculty Workshop (April 2023)
- BYU Winter Deals Conference (March 2023)

*Tax Reporting as Regulation of Crypto*

- Washington and Lee Law Review Symposium, the Future of E-Commerce: Is it on a Blockchain? (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 (Feb. 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 (Feb. 2023)
- Annual Meeting of the Law and Society Association (virtual, July 2022)
- 4<sup>th</sup> 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 Natalie Olivo, “*Profit Shifting Worries Continue Under Global Min. Tax Deal*,” LAW360 TAX AUTHORITY (May 10, 2023), <https://www.law360.com/tax-authority/federal/articles/1606122/profit-shifting-worries-continue-under-global-min-tax-deal>.

Quoted in Perry Cooper, “*Battle Over Taxing Digital Ads Goes Before Maryland Justices*,” BLOOMBERG TAX (May 4, 2023), <https://news.bloomberglaw.com/daily-tax-report-state/battle-over-taxing-digital-ads-goes-before-maryland-justices>.

Quoted in Dylan Moroses, “*UN Work on Int’l Taxing Rights May Reset Global Debate*,” LAW360 TAX AUTHORITY (Mar. 23, 2023), <https://www.law360.com/tax-authority/international/articles/1589191>.

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

Panelist, *Plenary Session on Promoting Scholarly Impact (e.g., AI, social media)*, Third Annual Workshop for AAPI/MENA Women in the Legal Academy (CUNY School of Law, expected Oct. 2023) (with Afra Afsharipour (UC Davis)).

Commentator, *Tax Enforcement by the Private Sector* by Heather Field (UC Law San Francisco), Association of Mid-Career Tax Law Professors Conference (USD School of Law, May 2023).

Organizer and Moderator, *Taxing the Metaverse*, ABA Tax Section May Meeting (Washington, D.C., May 2023) (with Kaitlin Tharp (Steptoe), Eric Chason (William & Mary), David Gamage (Indiana), and Omri Marian (UC Irvine)).

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 Laysler (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).

## YOUNG RAN (CHRISTINE) KIM

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

## YOUNG RAN (CHRISTINE) KIM

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### **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: 8/23/23