

## YOUNG RAN (CHRISTINE) KIM

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### ACADEMIC APPOINTMENTS

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

Associate Professor of Law, July 2017 – present

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

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 (for excellence in scholarship, teaching, and service by a junior member of the law faculty)

### PUBLICATIONS/WORKS IN PROGRESS

#### **Articles**

*The Art of Taxing in the Digital Age* (work in progress).

*Digital Taxation: How to Tax 21<sup>st</sup> Century Multinationals* (work in progress, with Reuven Avi-Yonah & Karen Sam).

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

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

*Digital Services Tax: A Cross-border Variation of the Consumption Tax Debate*, 72 ALA. L. REV. 131 (2020).  
Featured on TaxProf Blog (May 20, 2020), <https://bit.ly/339FYLO>.

*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 (May 3, 2019), <https://bit.ly/2WmO3e0>.

Featured on TaxProf Blog (Jul. 16, 2019), <http://bit.ly/2YTZA1u>.

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

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

*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 (May 25, 2017), <https://bit.ly/2JB3nvl>.

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

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

*Will Digital Services Taxes Start a Global Trade War?*, in CURRENT ISSUES OF INTERNATIONAL TAXATION – ESSAYS IN HONOR OF H. DAVID ROSENBLUM (International Bureau of Fiscal Documentation, forthcoming 2021).

*U. S. Offshore Account Enforcement Issues*, 16 J. TAX PRACTICE & PROCEDURE 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, FINANCE AND LAW 93 (May 2009) (with D.S. Kim & M.J. Lee) (S. Kor.).

## Commentaries

TaxProf Blog Weekly SSRN Tax Article Review and Roundup:

- *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* (April 2019), TAX L. REV. (forthcoming) 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>.

## **SCHOLARLY INTERESTS**

International Tax, Federal Income Taxation, Corporate and Partnership Taxation, Tax Law and Policy, Tax and Technology, Taxation and Development

## **SELECTED PRESENTATIONS AND ACADEMIC ENGAGEMENTS**

### **Presentations of Original Research**

#### *Digital Taxation: How to Tax 21<sup>st</sup> Century Multinationals*

- 2021 SEALS Annual Conference (virtual, expected Jul. 2021)
- 2021 Junior Tax Scholars Workshop (University of San Diego, virtual, expected June 2020)
- Annual Meeting of the Law and Society Association (virtual, expected May 2021)

#### *Taxing Teleworkers*

- 2021 SEALS Annual Conference (virtual, expected Jul. 2021) (nominated to a SEALS New Scholar for 2021)
- Critical Tax Conference (UC Irvine School of Law, virtual, expected 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*

- 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*

- 22nd Annual Critical Tax Conference (Pepperdine Law School, Apr. 2019)
- 2018 Rocky Mountain Junior Scholars Forum (University of Utah S.J. Quinney College of Law, Salt Lake City, 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 S.J. Quinney College of Law, June 2017)
- 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 (Univ. of Texas School of Law)

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

- UVA Law 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 (University of 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 (New York University School of Law).

*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 (University of Michigan School of Law).

**Other Academic Engagements and Activities**

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

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>.

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

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

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

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

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.

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).

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>.

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**

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

Coach, ABA Law Student Tax Challenge (2020 – 2021, won the Best Written Submission award and second

place in the National Finals)

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

Dean’s Diversity Council (2019 – present)

Programs Committee (2020 – present)

Career-Line & Adjunct Faculty Reviews Committee (2017 – present)

Adjunct Faculty Appointment Committee (2017 – 2019, 2020 – present)

### **Other Services**

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

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)

#### **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

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1999, ranked at 13<sup>th</sup> out of 62 teams at the Memorial Scores in the International Rounds);  
*Member of the Society of Civil Law*

### **PROFESSIONAL EXPERIENCE**

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

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

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

Summer Associate (May 2015 – July 2015)

**Yulchon LLC**, Seoul, Korea

Tax Associate (Feb. 2007 – Jan. 2013)

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

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

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

Law Clerk (May 2006 – June 2006)

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

Deputy Prosecutor (Mar. 2006 – Apr. 2006)

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

Legal Intern (Jan. 2006 – Feb. 2006)

### **ADDITIONAL INFORMATION**

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

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

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

Date: 3/23/21