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Tae Hyung Kim

USCPA (Licensed in Maine), Enrolled Agent

Professional Background

- USCPA and Enrolled Agent of Yoon & Yang LLC's Tax Practice Group (over 10 years of transfer pricing practice including former experience at KPMG Samjong Accounting Corp.'s Global Transfer Pricing Services Team as a Supervising Senior)
- University of Illinois at Urbana-Champaign (B.A. in Finance), Korea University Graduate School of Law (LL.M. in Taxation Law)
- Currently a Director of the Young International Fiscal Association Network (YIN) Korea, Member of the International Fiscal Association Korea, and Member of the Korea Tax Research Forum
- Authored numerous articles for professional journals and spoke at numerous professional and academic conferences on various transfer pricing topics
- Received the International Fiscal Association Korea's YIN Award in 2018, Juridical Precedent Interpretation Contest Grand Award by the Commissioner of the Korea Customs Service in 2019, and Customs Valuation Research Contest Excellence Award by the Commissioner of the Korea Customs Service in 2019

Proven Track Record

- Advised transfer pricing related tax audit for Y Co (automotive parts), A Co (inspection service), K Co (equipment), N Co (health functional food), B Co (finance), K Co (freight forwarding), R Co (finance), and S Co (industrial parts)
- Supported transfer pricing related administrative litigation for M Co (chemical)
- Advised transfer pricing related revised tax return for S Co (automotive parts) and T Co (shoes)
- Advised H Co (steel), H Co (fiber), and H Co (automotive parts)'s Korea-China, H Co (tires), C Co (wholesale), and H Co (industrial equipment)'s Korea-U.S. mutual agreement procedures and advance pricing arrangements
- Advised transfer pricing related due diligence for M&A of acquirer S Co (telecom) in Korea - H Co (semiconductors) in Korea, acquirer S Co (semiconductors) in Korea - I Co (semiconductors) in Italy, and acquirer S Co (semiconductors) in Korea - L Co (semiconductors) in the U.S.
- Advised transfer pricing policy establishment for C Co (cosmetics), N Co (health functional food), L Co (electronics parts), K Co (smelting), A Co (military supplies), S Co (automotive parts), I Co (medial instruments), L Co (apparel), P Co (industrial parts), H Co (automotive parts), S Co (semiconductors),

C Co (freight forwarding), S Co (automotive parts), S Co (industrial parts), and K Co (industrial equipment)

- Advised transfer pricing documentation (including BEPS reports) preparation for S Co (reinsurance), L Co (automotive parts), L Co (apparel), S Co (trading), C Co (cosmetics), N Co (health functional food), L Co (electronics parts), P Co (industrial parts), S Co (semiconductors), T Co (shoes), H Co (automotive parts), N Co (game), K Co (automotive), H Co (trading), S Co (plywood), A Co (pharmaceutical), M Co (industrial equipment), C Co (chemical), S Co (semiconductors), S Co (semiconductors), W Co (automotive parts), T Co (steel), S Co (industrial parts), K Co (freight forwarding), H Co (electronics), A Co (chemical), B Co (information communication), D Co (industrial equipment), L Co (industrial equipment), G Co (engineering), L Co (household appliances)
- Advised transfer pricing regulation for B Co (household appliances), K Co (card), N Co (bank), S Co (electronics parts), S Co (food), S Co (automotive parts), L Co (healthcare)
- Advised domestic related party transactions' market prices based on the Corporate Tax Act's unfair act calculation denial system for C Co (cosmetics), L Co (electronics parts), and K Co (smelting)
- Advised an overseas related party's share valuation for S Co (oil)
- Advised a holding company's shared service center establishment for H Co (tires)
- Advised management service fees for H Co (mining) and D Co (industrial equipment)
- Also advised on general tax (implications of comprehensive international tax, permanent establishment, withholding tax, value-added tax, income tax, foreign currency transaction, inheritance tax audit, tax treaty, FATCA system establishment, foreign bank account reporting, and domestic tax law interpretation), advised customs (customs corporate audit, customs related administrative litigation, foreign exchange transaction investigation, and FTA country of origin investigation), and other legal matters (corporate or branch establishment and legal due diligence)

Capabilities

- Able to provide international taxation and transfer pricing advice for domestic and foreign multinational enterprises including establishment of global transfer pricing policies, support for mutual agreement procedures (MAP) and advance pricing arrangements (APA), tax due diligence and tax risk diagnosis, support for tax audit and tax appeal, and BEPS project related advice