



Sim Seo

Of Counsel / Foreign Attorney

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Ms. Sim Seo has a diverse background in international taxation across several countries, including government experience in the US, private practice experience in the US, Europe and Korea, and in-house experience as tax counsel in the US and tax director in Korea.

Ms. Seo started practice as an Attorney Advisor in the Office of Associate Chief Counsel (International) for the US Internal Revenue Service. At the IRS, she worked on a wide range of international tax matters, including the US transfer pricing regulations. Subsequently she moved to private practice, working with accounting firms and a law firm in the US and the Netherlands. Ms. Seo also worked with a law firm in Korea, focusing primarily on transfer pricing, dispute resolution, beneficial ownership, and permanent establishment issues. As an international tax counsel for General Electric in Stamford, Connecticut, she worked on US tax issues relating to GE's foreign operations in China, India, Korea, Japan, and France. In Korea, she also served as the country tax director for the GE operations in Korea.

Education / Qualification	Georgetown University Law Center, J.D. (1987) University of Maryland, B.A. in French, B.A. in Economics (1984)
Career	GAON LAW GROUP, Of Counsel (2019 - Present) Kim & Chang, Senior Foreign Legal Counsel (2017 - 2018) GE International Inc. (2007 - 2016) – Seoul – Country Tax Director – Stamford – International Tax Counsel Baker & McKenzie, Washington D.C. Partner (2005 - 2007) Kim & Chang, Foreign Legal Counsel (2003 - 2005) Ernst & Young LLP, New York, Amsterdam, Washington D.C., Seoul Senior Manager (1999 - 2003) Arthur Anderson LLP, Washington D.C. Manager (1997~1999) Internal Revenue Service, Office of Associate Chief Counsel (International) Washington D.C. Attorney Advisor (1989~1997) US Peace Corps, Guinea Volunteer (1987~1988) Admitted to the Maryland Bar (1989)
Field of Practice	Tax Treaty Issues, Competent Authority/Mutual Agreement Processes, Transfer Pricing, US Inbound Tax Issues, and International Tax Policy
Thesis / Publication	Chambers Global Practice Guides: South Korea Chapter, Corporate Tax (Co-authors, Chambers & Partners, 2018)