

LILY KAHNG
Seattle University School of Law
901 12th Avenue
Seattle, WA 98122
(206) 398-4044

EMPLOYMENT

Seattle University School of Law

Professor of Law, 2011 - present

Associate Professor of Law, August 2001 to 2011 (tenured since 2003)

Associate Dean for Faculty Development, 2009 to 2011

Courses taught: individual income tax; gift and estate tax; corporate and partnership tax; tax policy.

Research interests: taxation of women and families; tax administration; comparative tax; corporate tax.

Department of Treasury, Office of Tax Policy

Attorney Advisor, Oct. 1998 to April 2001 (on leave from Cornell Law School)

Provided policy and technical advice to White House on tax legislative and budget proposals. Worked with Internal Revenue Service Office of Chief Counsel in producing regulations, rulings and other administrative guidance.

Cornell Law School

Associate Professor, August 1993 to April 2001 (on leave from Oct. 1998 to April 2001)

Courses taught courses: federal income taxation; estate and gift taxation; tax policy.

Research interests: taxation of women and families; corporate tax.

New York University School of Law

Acting Assistant Professor, August 1991 to May 1993

Courses taught: corporate tax, taxation of property transactions, federal income taxation.

Assistant editor, Tax Law Review, 1992-1993 academic year.

Salomon Brothers, New York, New York

Vice President, November 1989 to January 1991

Specialized in tax aspects of mergers and acquisitions. Developed and promoted new tax-driven products and ideas. Provided tax planning and strategy in the context of ongoing advisory assignments.

Simpson Thacher & Bartlett, New York, New York

Tax Associate, January 1985 to October 1989

Represented buyers and sellers with regard to tax aspects of leveraged buy-outs and other mergers, acquisitions and divestitures. Other areas of expertise included consolidated return regulations, foreign tax credit planning, and net operating loss planning. Advised on tax aspects of workouts and bankruptcy restructurings, equity and debt issuances, and development of new financial products.

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EDUCATION

New York University School of Law
LL.M. in Taxation, 1991

Columbia University School of Law
J.D., 1984
Harlan Fiske Stone Scholar in 1982, 1983 and 1984
Member, Journal of Law and Social Problems

Princeton University
A.B. in Philosophy, 1980

PUBLICATIONS

Investment Income Withholding in the United States and Germany, 10 FLA. TAX REV. 315 (2010)

One Is the Loneliest Number: The Single Taxpayer in a Joint Return World, 61 HASTINGS L.J. 651 (2010)

Innocent Spouses: A Critique of the New Laws Governing Joint and Several Tax Liability, 49 VILLANOVA L. REV. 261 (2004), excerpted in CRITICAL TAX THEORY: AN INTRODUCTION (Bridget J. Crawford & Anthony C. Infanti, eds., Cambridge University Press 2009).

Resurrecting the General Utilities Doctrine, 39 B.C. L. REV. 1087 (1998).

Fiction in Tax, in TAXING AMERICA (Karen Brown & Mary Louise Fellows, eds., NYU Press, 1996)

WORKS IN PROGRESS

Gender, Race, Wealth and Tax

Income from Labor versus Income from Capital: Implications for Families

Taxing Disaster: The Administrative Domain of the IRS

SELECTED PRESENTATIONS

LILY KAHNG

“Gender Bias in the Estate and Gift Tax,” SUNY (Buffalo) Law School Critical Tax Theory Workshop, September 1995.

“Political Perspectives on the Taxation of Married Individuals,” Lewis & Clark Law School Conference on Taxation of the Family, October 1995.

“Fiction in Tax,” Minnesota Law School Taxing America Conference, November 1995.

“Fiction in Tax,” New York University Law School Colloquium on Tax Policy and Public Finance, January 1997.

“Resurrecting the General Utilities Doctrine,” Georgetown Law Center Tax Policy Workshop, March 1998.

“Resurrecting the General Utilities Doctrine,” ABA Tax Section Annual Meeting, January 1999.

“Equitable Relief Under Section 6015(f) of the Innocent Spouse Relief Provisions,” ABA Tax Section Meeting, May 2000.

“Proposed Regulations Under the Innocent Spouse Relief Provisions,” ABA Tax Section Meeting, May 2001.

“Gender Bias in the Income Tax,” Cascadian Legal Feminists Conference, February 2002.

“Innocent Spouses: A Critique of the New Laws Governing Joint and Several Tax Liability, Michigan Law School Critical Tax Theory Workshop, March 2002.

“Tax and Accounting Parallels in the Wake of Enron,” University of British Columbia Corporate Responsibility Conference, February 2003.

“Informal Administrative Lawmaking Under The General Welfare Doctrine ,” Rutgers (Newark) Critical Tax Theory Conference, April 2004.

“Informal Administrative Lawmaking Under The General Welfare Doctrine ,” National People of Color Conference, October 2004.

“Innocent, or Ignorant, Spouses? What Kind of Knowledge Disqualifies a Spouse from Relief under the New Innocent Spouse Law?,” Seattle University Law School Critical Tax Theory Conference, April 2005.

“Income from Labor versus Income from Capital: Implications for Families,” Cascadian Legal Feminists Conference, April 2008.

LILY KAHNG

“On the Increasing Irrationality of Marriage as a Tax Determinant,” 2009 Annual Meeting of the American Association of Law Schools, Tax Section, January 2009.

“One Is the Loneliest Number: The Single Taxpayer in a Joint Return World,” Indiana-Bloomington Critical Tax Conference, April 2009.

“Investment Income Withholding in the United States and Germany,” University of Florida Law School International Tax Symposium, September 2009.

“Investment Income Withholding in the United States and Germany,” Seattle University Law School, International Tax Workshop, February 2010.

“Investment Income Withholding in the United States and Germany,” 2010 Law & Society Annual Meeting, May 2010.

“Gender, Race, Wealth and Tax,” McGill Institute Conference on International Socio-Legal Feminisms, sponsored by Umea University Centre of Gender Excellence, University of British Columbia Centre for Feminist Legal Studies, Queens University Feminist Legal Studies, and McGill University, June 2010.

“Costly Mistakes: Overtaxing Business Owners and Undertaxing Workers,” Boston College Law School Tax Policy Workshop, March 2011.

“Costly Mistakes: Overtaxing Business Owners and Undertaxing Workers,” Critical Tax Conference, April 2011.

“Costly Mistakes: Overtaxing Business Owners and Undertaxing Workers,” 2011 Law & Society Annual Meeting, June 2011.

“Costly Mistakes: Overtaxing Business Owners and Undertaxing Workers,” AALS Mid-Year Conference, “Women Rethinking Equality,” June 2011.

“Costly Mistakes: Overtaxing Business Owners and Undertaxing Workers,” Minnesota Law School Faculty Workshop, July 2011.

“Costly Mistakes: Overtaxing Business Owners and Undertaxing Workers,” Loyola-LA Tax Policy Colloquium, October 2011.

ADMITTED TO PRACTICE

New York

LILY KAHNG