

LILY KAHNG

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EMPLOYMENT

Seattle University School of Law

Professor of Law, 2011-present
Associate Dean for Faculty Development, 2009-2011
Associate Professor, 2001-2011 (tenured in 2004)

Cornell Law School

Visiting Professor of Law, Spring 2015, Spring 2013, Spring 2004

Sandra Day O'Connor ASU College of Law

Visiting Professor of Law, Fall 2012

Department of Treasury, Office of Tax Policy

Attorney Advisor, 1998-2001 (on leave from Cornell Law School)

Cornell Law School

Associate Professor, 1997-2001 (on leave 1998-2001)
Assistant Professor, 1993-1997

New York University School of Law

Acting Assistant Professor, 1991-1993
Assistant Editor, Tax Law Review, 1992-1993

Salomon Brothers, New York, New York

Vice President, Mergers & Acquisitions, 1989-1991

Simpson Thacher & Bartlett, New York, New York

Tax Associate, 1985-1989

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

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Princeton University
A.B. in Philosophy, 1980

COURSES TAUGHT

Federal Income Taxation, Corporate Tax, Partnership Tax, Gift and Estate Tax, Tax Policy, Taxation of Property Transactions

PUBLICATIONS

Who Owns Human Capital?, 94 WASH. U. L. REV. 607 (2017)

The Not-So-Merry Wives of Windsor: The Tax Treatment of Women in Same-Sex Marriages, 101 CORNELL L. REV. 325 (2016), recipient of the 2017 Dukeminier Award for Best Sexual Orientation and Gender Identity Legal Scholarship, and republished in 16 DUKEMINIER AWARDS J. (2017)

Perspectives on the Relationship Between Financial and Tax Accounting, in TAX CONTROVERSIES: A MATTER OF PERSPECTIVE (Anthony C. Infanti ed., 2015)

The Taxation of Intellectual Capital, 66 FLA. L. REV. 2229 (2014)

Path Dependence and Tax Subsidies for Home Sales, 65 ALA. L. REV. 187 (2013)

The IRS Tea Party Controversy and Administrative Discretion, 99 CORNELL L. REV. ONLINE 41 (2013)

Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers (co-authored with Mary Louise Fellows), 81 GEO. WASH. L. REV. 329 (2013)

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)

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

OPINIONS PIECES AND BLOGS

Can the Smart Market Solve the Problem of Undertaxed Intangibles?, JOTWELL, September 25, 2015

Marriage Tax Hurts Lesbian Couples, USA TODAY, April 13, 2015

Next Up, Incest, JOTWELL, September 17, 2014

WORKS IN PROGRESS

Rewarding Good Deeds

IRS Administrative Discretion: Uses and Abuses

SELECTED PRESENTATIONS

“Who Owns Human Capital?,” Pepperdine Law School Tax Policy Workshop, April 2016

“Who Owns Human Capital?,” NYU Law School Tax Policy and Public Finance Colloquium, April 2016

“Who Owns Human Capital?,” Maurer School of Law Tax Policy Colloquium, April 2016

“Who Owns Human Capital?,” University of Washington Law School Tax Symposium, October 2015

“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” AALS Workshop on Sex, Gender and the Law, June 2015

“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” AALS Workshop on Shifting Foundations in Family Law, June 2015

“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” 2015 Law & Society Annual Meeting, May 2015

“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” Fordham Law School Faculty Workshop, April 2015

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“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” Northwestern Law School Critical Tax Conference, April 2015

“Taxation, Inequality and Social Mobility,” 2015 Annual Meeting of the American Association of Law Schools, Tax Section, January 2015

“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” UC-Davis Law School ClassCrits Conference, November 2014

“The Not-So-Merry Wives of Windsor: The Taxation of Women in Same-Sex Marriages,” University of Washington Law School Tax Symposium, October 2014

“Perspectives on the Relationship Between Financial and Tax Accounting,” 2014 Law & Society Annual Meeting, May 2014

“The Taxation of Intellectual Capital,” University of Washington Law School Graduate Tax Program Colloquium, April 2014

“The Taxation of Intellectual Capital,” Baltimore Law School Critical Tax Conference, April 2014

“The Taxation of Intellectual Capital,” University of Florida Tax Policy Colloquium, March 2014

“Perspectives on the Relationship Between Financial and Tax Accounting,” Seattle University Law School Faculty Workshop, February 2014

“Path Dependence and Tax Subsidies for Home Sales,” USC-Dalhousie Law and Public Policy Workshop, October 2013

“The IRS Tea Party Controversy and Administrative Discretion,” University of Washington University Law School Tax Symposium, October 2013

“Path Dependence and Tax Subsidies for Home Sales,” 2013 Law & Society Annual Meeting, June 2013

“Path Dependence and Tax Subsidies for Home Sales,” Hastings Law School Critical Tax Conference, April 2013

“The New American Family and the Twenty-First Century Economy: Implications for Tax Reform,” ABA Tax Section Meeting, Diversity Committee, January 2013

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“Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers,” Sandra Day O’Connor College of Law Faculty Workshop, October 2012

“Race and Gender Inequality in Tax Subsidies for Owner Occupied Housing,” 2012 Law & Society Annual Meeting, June 2012

“Race and Gender Inequality in Tax Subsidies for Owner Occupied Housing,” International Socio-Legal Feminisms Workshop on Feminism, Taxation and Fiscal Policy, June 2012

“Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers,” Loyola-LA Tax Policy Colloquium, October 2011

“Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers,” Minnesota Law School Faculty Workshop, July 2011

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

“Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers,” 2011 Law & Society Annual Meeting, June 2011

“Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers,” Saint Louis Law School Critical Tax Conference, April 2011

“Costly Mistakes: Undertaxed Business Owners and Overtaxed Workers,” Boston College Law School Tax Policy Workshop, March 2011

“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

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

“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,” University of Florida Law School International Tax Symposium, September 2009

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

“One Is the Loneliest Number: The Single Taxpayer in a Joint Return World,” 2009 Annual Meeting of the American Association of Law Schools, Tax Section, January 2009

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

“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

“Informal Administrative Lawmaking under the General Welfare Doctrine,” National People of Color Conference, October 2004

“Informal Administrative Lawmaking under the General Welfare Doctrine,” Rutgers (Newark) Critical Tax Theory Conference, April 2004

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

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

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

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

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

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

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

“Fiction in Tax,” Minnesota Law School TAXING AMERICA Conference, November 1995

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

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

LAW SCHOOL SERVICE (SELECTED)

Chair, Tax Focus Group (2001-Present)
Curriculum Committee (2014-2015)
Faculty Appointments Committee (2011-2012)
Chair, Budget Committee (2010-2011)
Associate Dean for Faculty Development (2009-2011)
Co-chair, Faculty Appointments Committee (2009-2010)
Korematsu Fellow Hiring Committee (2009-2010)
Personnel Review Committee (2008-2009)
Faculty Appointments Committee (2007-2008)
Chair, Faculty Appointments Committee (2006-2007)
Chair, Faculty Appointments Committee (2005-2006)

COMMUNITY SERVICE (SELECTED)

Board of Advisers, Korean American Bar Association
Vice Chair, Washington State Citizen Commission on Tax Preferences
Founding Board Member, Washington State Budget & Policy Center
Board member, CPA/Tax Attorney Clinic
Member, Washington State Tax Structure Committee (“Gates Commission”)

ADMITTED TO PRACTICE

New York