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#### **AREAS OF PRACTICE**

Tax
Mergers & Acquisitions
Real Estate
Cross-border & Overseas Investment
Private Equity

# **EDUCATION**

U. Penn Law School J.D.: 1994 Columbia University (College) B.A.: 1990

## **WORK EXPERIENCE**

Lee & Ko: 2016 – Present
Deloitte Anjin LLC: 2008 – 2016
Deloitte Tax LLP: 2004 – 2008
PwC: 2003 – 2004

Ernst & Young LLP: 1999 – 2003 Sacks Montgomery P.C. 1994 - 1996

### **ADMISSIONS**

Admitted to Bar, New York: 1995 AICPA, New York: 1999

## **LANGUAGES**

Korean and English

# Tom KWON

#### **Partner**

Tom advises Korean and foreign companies as well as investment funds on tax matters. He practices primarily in international tax and M&A tax, including inbound and outbound acquisition structuring, reorganization, cross-border transactions and offshore fund formation and structuring from tax perspective. Tom's practice also involves advising clients on tax controversies and disputes and matters involving investor's protection.

Tom has over 12 years of international tax experience in Korea and in the U.S. Prior to joining Lee & Ko, Tom was a director in Deloitte's M&A tax group. Tom has been involved in many of the large M&A deals (both buy and sell-side) in Korea for foreign and Korean private equity funds since 2008. Tom also worked in the asset management and fund practice in other accounting firms as well as at a New York law firm in commercial litigation.

Tom was the lead writer and editor for the Korean section of the IBFD Permanent Establishment database from 2009 to 2016.

Tom also speaks frequently on Korean tax-related subjects and has written numerous articles.

# **Recent PUBLICATIONS**

- Permanent Establishments: Korea (Rep.) Chapter (IBFD, 1 September 2016)
- Tax Considerations of Pre-deal Restructuring: Adding Value to Your Strategy (Deloitte M&A Tax Dbriefs, 31 May 2016)
- Korean Ministry of Strategy and Finance releases the longawaited ruling regarding the application of tax treaty benefits to PEF (Deloitte Tax Alert, January 2016)
- Korea: VAT to apply to digital services provided by foreign service providers (Deloitte World Tax Advisor, 15 June 2015)