



文鍾悅

Partner

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Mr. Jong Yul Moon is currently a partner at Shin & Kim, and his practice focuses on tax appeals, tax investigations, general tax advice, tax-related civil and criminal litigation, and inheritance disputes.

Mr. Moon passed the Certified Public Accountant examination while attending Yonsei University School of Business and worked at Samjeong KPMG. He then attended Seoul National University School of Law and passed the bar examination. Since joining Shin & Kim's Tax Practice Group, Mr. Moon has handled various matters including tax appeals, tax investigations, tax-related civil and criminal litigation, and inheritance disputes.

経歴

2018-Present	Shin & Kim LLC
2014	CPA, Samjeong KPMG (the Korean member firm of KPMG)

主な実績

- Advised the honorary chairman of a large company on inheritance tax filing and tax investigation
- Represented a foreign company in a tax investigation and criminal investigation involving fraudulent tax invoices
- Represented client in a dispute between heirs of a Korean medium-sized company over legal reserve of inheritance
- Advised client in a case involving gift tax and additional tax on foundation corporations
- Advised a trust company in a case involving the criteria for determining VAT exemption
- Advised clients in corporate tax cases involving damages and reserves in connection with businesses such as casinos, and value-added tax cases involving reward points and common input taxes

- Advised credit card companies in numerous education tax cases involving various discount programs
- Represented client in a tax investigation involving donation by a foreign spouse and obligation to report overseas accounts
- Represented clients in other tax appeals involving corporate tax, income tax (including capital gains tax), value-added tax, and local tax
- Represented clients in advisory and litigation cases involving inheritance disputes (division of inheritance, claim for legal reserve of inheritance, etc.)
- Represented clients in various general civil and criminal cases involving tax issues

學歷

2023-2025	Yonsei University, Graduate School of Business, Corporate MBA
2015-2018	Seoul National University, Law School (J.D.)
2008-2015	Yonsei University, School of Business (Bachelor's degree in Business Administration)

資格

2018	Admitted to bar, Korea
2013	Certified Public Accountant, Korea

言語

Korean, English