SHIN&KIM 法務法人(有) 世宗



吳赫

Senior Foreign Attorney

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Steve Oh is a senior foreign attorney in the Tax Group at Shin & Kim, with over 20 years of experience advising on complex international tax matters in the United States and Korea. His practice focuses on cross-border M&A, private equity transactions, international investment structuring, and tax planning for multinational corporations and institutional investors.

Mr. Oh has extensive experience advising foreign private equity sponsors, sovereign wealth funds, pension funds, and multinational corporations on their investments and operations in Korea and abroad. He also regularly advises Korean companies and institutional investors on outbound investments, including acquisitions, joint ventures, and alternative investments, with a particular emphasis on U.S. federal income tax considerations and tax-efficient transaction structures.

Before joining Shin & Kim, Mr. Oh was a senior foreign attorney in the Tax and Private Equity Group at Lee & Ko. Earlier in his career, he spent several years with Deloitte Tax LLP's Washington National Tax practice in Washington, D.C., where he advised on sophisticated U.S. federal and international tax matters. His experience in both the U.S. and Korean markets enables him to provide practical, commercially focused advice on complex cross-border transactions.

Mr. Oh is an active member of the American Bar Association's Section of Taxation and regularly contributes to professional discussions on international taxation through publications, presentations, and participation in conferences organized by leading professional associations, including the American Institute of Certified Public Accountants (AICPA) and the International Fiscal Association (IFA).

経歴

2026-Present	Shin & Kim LLC
2014-2025	Lee & Ko LLC

2013-2014	McGladrey & Pullen LLP
2008-2013	Deloitte Tax LLP (Washington National Tax)
2002-2005	Deloitte Anjin LLC

主な実績

International Tax / Cross-Border Transactions

- Advised on numerous international tax matters related to the acquisition of Korean companies by foreign pension funds through private equity investments
- Advised on the acquisition of DIG Air Gas by Air Liquide
- Advised on the acquisition of Osstem Implant by the MBK Partners consortium
- Advised on the establishment and acquisition of the Stellantis electric vehicle battery joint venture (NextStar Energy) by LG Energy Solution
- Advised the Danaher Group on a wide range of international tax issues, including restructuring and repatriation
- Advised on compliance with the U.S. Inflation Reduction Act (IRA) and the Advanced Manufacturing Production Credit (AMPC)
- Advised on cross-border tax disputes, transfer pricing, and APA matters, primarily in the APAC region

Overseas Funds

- Advised on offshore SMAs (Separately Managed Accounts), fund-of-funds, and overseas blind fund investments by major institutional investors such as the National Pension Service, KIC, the Korea Post, and the Public Officials Benefit Association
- Advised on outbound investment structures utilizing tax incentives for foreign transparent entities
- Advised on foreign tax credit refunds for investment trusts

Overseas Real Estate Investment

- Advised on the acquisition of a portfolio of Amazon logistics centers in Europe (UK, France, Spain)
- Advised on investments in a portfolio of U.S. logistics facilities and student housing (university dormitories)
- Advised on the acquisition of the Microsoft headquarters office building in Reading, UK.
- Advised on investments in residential properties in Brooklyn, New York, and office buildings in Washington, D.C.
- Advised on investments in an office in Paris, France, and logistics facilities in Germany and Poland
- Advised on a hotel investment in Seattle, U.S.

学歴

2014	Georgetown University Law Center (LL.M. in Taxation)
2008	Suffolk University Law School (J.D.)
2002	Korea University (B.A. in Economics)

資格

2011	Admitted to bar, District of Columbia
2008	Admitted to bar, Pennsylvania
2001	Certified Public Accountant, California

言語

Korean, English

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