



# Sang Su KU

C.P.A. / Tax Accountant

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Mr. Sang Su Ku joined Jipyong after stints at Samil PricewaterhouseCoopers, Dasan Accounting Corporation, and Ernst & Young HanYoung Accounting Corporation.

Mr. Ku draws on his extensive experience in taxation including inheritance and gift, finance, tax disputes, and cross border transactions.

Mr. Ku served as a tax advisor for Jose Ilbo from 2005 to 2007, as a tax counsellor for Digital Chosun Ilbo from 2006 to 2008, and as public tax agent for Jungbu Regional Tax Office from 2015 to 2016.

Recently, Mr. Ku is mainly engaged in consultation on inheritance and gift including family business succession/inheritance, and tax-related disputes.

## Education

2017	Sungkyunkwan University, Graduate School of Law (Ph.D. in Law)
2012	The University of Hong Kong (LL.M. in Corporate and Financial)
2010	Korea National Open University (B.A. in Law)
2000	Seoul National University (B.A. in Agricultural Economics)

## Experience

2006-Present	JIPYONG LLC
2018-Present	Research Director, Finance & Tax Forum
2018-Present	Head of Research Committee, Korean Association for Tax Policy Studies
2022-2024	Advisor, Small and Medium Business Accounting Support Center, Korea Exchange
2014-2016	Public Tax Agency, Jungbu Regional Tax Office
2006-2009	Advisor, The Digital Chosun
2006-2007	Advisor, The Joseilbo
2006	Manager, Ernst & Young HanYoung Accounting Corporation
2005-2006	Manager, Dasan Accounting Corporation
2003, 2004	Certified Public Accountant (New Hampshire), Certified Financial Planner and Certified Real Estate Agent
2000-2005	Manager, Samil PricewaterhouseCoopers

## Speaking Engagements and Publications

2022	Guide on Trust Practice and Tax (co-author), Korea Institute of Certified Public Accountants
2019	The Story of Accounting that Shows How the Money Flows (Gilbut)
2017	Private client law in South Korea: overview (THOMSON REUTERS Practical Law GLOBAL GUIDE)
2016	Study on Taxation Measure for Business Trust, LL.D. Thesis (Sungkyungwan Univ. Law School)
2016. 5.	Introduction to Private Equity Funds (PEF for Participation in Management) (Co-author) (Pakyungsa)
2015	Weird Stories about Inheritance (Co-author) (Gilbut)
2014. 10.	Tax Treatment of Private Equity Funds (Taxation Monthly)
2014. 9.	Study on Amendment of Spousal Inheritance II (CPA Monthly)
2014. 8.	Study on Amendment of Spousal Inheritance I (CPA Monthly)
2013. 6.	Overview of Taxation of Outbound Investment, Taxation and Law, Vol. 6, No. 1 (University of Seoul Law Research Institute)
2012. 8.	Taxation in China on Indirect Capital Gains on Chinese Company Equity (CPA Monthly)
2011. 3.	Application and Issues of Special Tax Treatment on Project Financing Vehicles (CPA Monthly)
2010. 7.	Tax Issues in Foreign Investment by Korean Corporations (CPA Monthly)
2010. 3.	Application and Issues of Special Taxation on Partners of Private Equity Funds (CPA Monthly)

## Bar Admissions & Qualifications

2002	Certified Public Accountant (Korea)
2003	Certified Tax Accountant (Korea)
2003	Certified realtor (Korea)
2003	Certified Financial planner (Korea)

2004

Certified Public Accountant (New Hampshire)

# Languages

Korean / English

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