SHIN & KIM



Maria Chang

Senior Foreign Attorney

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Maria Chang is a senior foreign attorney in the Tax Practice Group at Shin & Kim.

She advises on a wide range of tax issues for foreign clients across various industry sectors, including structuring, tax planning, treaty interpretation and cross-border transactions. She also assists foreign clients in managing tax controversies, including tax audit defense, tax appeals and litigation.

Professional Career

2025-Present	Shin & Kim LLC
2009-2025	Bae, Kim & Lee LLC
2006-2009	Samil PricewaterhouseCoopers

Education

2006	Cleveland State University College of Law (J.D.)
2002	University of Toronto (B.Sc.)

Qualifications

2006	Admitted to bar, Ohio

Languages

Korean, English

Professional Activities

- IFA 2024 Cape Town Congress – Republic of Korea Branch Report Subject 2 – Practical Approaches to International Tax Dispute Prevention and Resolution (Co-authored)
- Tax Disputes and Litigation: South Korea, Lexology, 2025 (Co-authored)
- The Tax Disputes and Litigation Review - Korea Chapter, Law Business Research, 2021-2024 (Co-authored)
- The Inward Investment and International Taxation Review - Korea Chapter, Law Business Research, 2020-2022 (Co-authored)
- Chambers Global Practice Guides – Alternative Funds 2021: Korea Chapter (Co-authored)
- Chambers Global Practice Guides – Alternative Funds 2020: Korea Chapter (Co-authored)
- Foreign Entity Classification in Korea, Tax Notes International Vol. 99 No. 5, pp. 635-638, Tax Analysts, 2020 (Co-authored)
- Korea's Evolving Royalty Source Rule, Tax Notes International Vol. 98 No. 4, pp. 447-450, Tax Analysts, 2020 (Co-authored)
- Chambers Global Practice Guides – Alternative Funds 2019: Korea Chapter (Co-authored)
- Recent Changes to South Korea's Corporate Tax Laws, Tax Notes International Vol. 94 No. 6, pp. 541-546, Tax Analysts, 2019 (Co-authored)

Professional Accolades

- "Leading Individual" for Tax, Chambers Asia, 2020-2026
- "Leading Lawyer" for Tax, Asialaw Profiles, 2026
- "Next Generation Partner" for Tax, Legal500, 2019-2025
- "Rising Star" for Tax, Euromoney Legal Media Group Asia Women in Business Law Awards, 2018)

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