ALEX ZHANG

Emory University School of Law
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ACADEMIC APPOINTMENT

Emory University School of Law, Atlanta, GA
Assistant Professor of Law 2023–present
Courses: Federal Income Taxation, Corporate Tax, Partnership Tax, Tax Policy (seminar)
Awards: Provost's Distinguished Teaching Award for Excellence in Graduate and Professional Education; Supreme Court Advocacy Program Award for Outstanding Mentorship and Support

JUDICIAL CLERKSHIPS

The Honorable William A. Fletcher 2021–2022
United States Court of Appeals for the Ninth Circuit – San Francisco, CA

The Honorable Guido Calabresi 2022–2023
United States Court of Appeals for the Second Circuit – New Haven, CT

EDUCATION

Yale Law School, J.D., 2021; **Grades**: All Honors.
Managing Editor, *Yale Law Journal*; Articles Editor, *Yale Journal of International Law*
Clifford L. Porter Prize in Taxation; Christopher E. Bergin Award, *Tax Notes*; APALSA; OutLaw

Yale University, M.A., M.Phil., Ph.D., Classics and Philosophy, 2018
Dissertation: *Classical Natural Law Theories from Attic Oratory to Aristotle*
Andrew W. Mellon Fellowship; Fan Family Fellowship; Commencement Marshall

University of Pennsylvania, B.A., Classics, Philosophy, and History, 2012
Summa cum laude; Phi Beta Kappa; Double departmental distinctions; Senior Classics Prize
Trustee Leadership Scholarship (full-tuition scholarship)

MAIN PUBLICATIONS

The Forgotten Attribution Power,
135 YALE LAW JOURNAL (forthcoming 2026).

The Other Taxation,
126 COLUMBIA LAW REVIEW (forthcoming 2026).

Fiscal Citizenship and Taxpayer Privacy,
125 COLUMBIA LAW REVIEW 235 (2025).
* Reviewed by Charlotte Crane for JOTWELL.

The Origins of U.S. Territorial Taxation,

134 YALE LAW JOURNAL FORUM 556 (2025).

Separation of Structures,
110 VIRGINIA LAW REVIEW 599–689 (2024).

Rethinking Eisner v. Macomber, *and the Future of Structural Tax Reform*,
92 GEORGE WASHINGTON LAW REVIEW 179–247 (2024).
* Basis of my amicus brief, cited in *Moore v. United States*, 602 U.S. 572 (2024).
* Reviewed by Michelle Layser for TaxProf Blog.

Antidiscrimination and Tax Exemption,
107 CORNELL LAW REVIEW 1381–1462 (2022).

Ostracism and Democracy,
96 NEW YORK UNIVERSITY LAW REVIEW ONLINE 235–268 (2021).

Pandemics, Paid Sick Leaves, and Tax Institutions,
52 LOYOLA UNIVERSITY CHICAGO LAW JOURNAL 383–435 (2021) (Special Issue: Tax Policy and Practice in the United States).

The Wealth Tax: Apportionment, Federalism, and Constitutionality,
23 UNIVERSITY OF PENNSYLVANIA JOURNAL OF LAW & SOCIAL CHANGE 269–294 (2020)
* Clifford L. Porter Prize.
* Cited in Brief of *Amici Curiae* of West Virginia and 16 Other States, Moore v. United States, 602 U.S. 572 (2024).

The State and Local Tax Deduction and Fiscal Federalism,
168 TAX NOTES 2429–2448 (2020)
* Christopher E. Bergin Award.

Damnatio Memoriae and Black Lives Matter,
73 STANFORD LAW REVIEW ONLINE 77–88 (2020).

WORKS IN PROGRESS
Tax Procedure and Distributive Discourse (conditionally accepted)
Taxing Slavery
Macomber *After* Moore
Rethinking the Direct Tax Clauses

SELECTED OTHER WRITINGS
Op-ed, Moore, *and the Judicial Role in Tax Law*,
TAXPROF BLOG (June 28, 2024).

Op-ed, *Georgians Deserve an Easier and Cheaper Way to File Taxes*,
ATLANTA JOURNAL-CONSTITUTION (Apr. 10, 2024).

Restoring Faith in Exempt Organizations,
183 TAX NOTES 285 (2024) (with Jeff Pennell).

Amicus Brief for Professor Alex Zhang in Support of the United States as Respondent,
Moore v. United States, No. 22-800 (OT 2023).

Between History and Poetry in Judging,
LEGAL HISTORY BLOG (May 5, 2023) (invited review of *The Oral History of Guido Calabresi*).

Section 1033 Gain Deferral in the Time of COVID-19,
169 TAX NOTES 1073 (2020) (with Lee Kelley, Kandyce Korotky, and Jeffrey Zink).

SELECT PRESENTATIONS AND GUEST LECTURES

2024–2025: NYU School of Law Tax Policy and Public Finance Colloquium; Columbia Law School Tax Law Colloquium; Duke Law School Tax Colloquium; Northwestern University School of Law; University of Virginia School of Law Invitational Tax Conference; University of Missouri Law School; Cumberland School of Law; Boston College School of Law Tax Policy Colloquium; U.C. Irvine Law School Tax Colloquium; Law and Society Annual Conference; U.K. Society of Legal Scholars Annual Meeting, University of Bristol School of Law; Tax Research Network Conference, University of Cardiff Business School; Junior Tax Workshop, University of Colorado, Boulder, School of Law; Critical Tax Conference, University of Wisconsin School of Law; ABA Tax Section Fall Meeting (panelist); AALS Annual Meeting Tax Section (panelist); Emory-UGA Summer Faculty Workshop

2023–2024: UCLA School of Law Tax Policy and Public Finance Colloquium; Cambridge University Faculty of Law; Indiana University School of Law Tax Policy Colloquium; Southeastern Law Schools Junior/Senior Conference, University of Florida; Junior Tax Summer Workshop, University of Wisconsin at Madison; Law and Society Annual Conference, Denver, CO; Critical Approaches to Public Law Workshop, Boston College School of Law; Critical Tax Conference, University of Florida; Powers in the Administrative State Workshop; Junior Tax Winter Workshop, Pepperdine University School of Law; Northwestern University School of Law; Symposium on Democracy and Discourse, University of Wisconsin at Madison.

OTHER LEGAL EXPERIENCE

Simpson Thacher & Bartlett – New York, NY — 2019, 2020
Summer Associate (Transactional Tax)

Covington & Burling LLP – Washington, D.C. — 2020
Summer Associate (Tax Policy and Planning; Appellate)

The Honorable Jeffrey A. Meyer – New Haven, CT — Fall 2019
Judicial Intern (United States District Court for the District of Connecticut)

UNIVERSITY SERVICE

Emory University

President, Order of the Coif — 2024–present
Clerkship Committee — 2024–present

Curriculum Committee	2023–present
Burton Award Selection Committee	2023

Yale University

University-Wide Committee on Diversity, Equity, and Inclusion	2018–2020
Board of Asian Pacific American Law Students Association	2018–2020
Graduate Student Assembly	2015–2018
Graduate School of Arts and Sciences Executive Committee	2017, 2018
320 York Street, Hall of Graduate Studies Planning Committee	2016-2017
Classics Department, Graduate Elected Speaker Organizer	2015–2016
Co-Organizer, Minorities and Philosophy	2015–2016
Graduate Affiliate, Yale World Fellows Program	2013–2014

LANGUAGES

Ancient Greek (expert); Classical Latin (expert); Chinese (Mandarin and Classical; bilingual); French and German (reading)

BAR ADMISSIONS

District of Columbia; United States Court of Appeals for the Ninth Circuit