**ALEX ZHANG**

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## ACADEMIC APPOINTMENT

**Emory University School of Law**, Atlanta, GA
Associate Professor of Law 2023-present
**Courses**: Federal Income Taxation, Corporate Taxation, Tax Policy (seminar), Tax Law Colloquium
**Awards**: Provost's Distinguished Teaching Award in Graduate and Professional Education (2025)
Supreme Court Advocacy Program Award for Outstanding Mentorship (2024)

## 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*; Supreme Court Advocacy Clinic
Clifford L. Porter Prize in Taxation; 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 Marshal

**University of Pennsylvania**, B.A., *summa cum laude*, Classics, Philosophy, and History, 2012
Phi Beta Kappa; Double departmental distinctions; Senior Classics Prize; Full-tuition scholarship

## MAIN PUBLICATIONS

*The New Sixteenth Amendment*, 80 VANDERBILT LAW REVIEW (forthcoming).

*Racial Integration and Tax Exemption*, 6 AM. J.L. & EQUAL. (forthcoming 2026) (peer-reviewed).

*United States National Report: Federal, State, and Tribal Tax Immunity*, AM. J. COMP. L. (forthcoming).

*The Forgotten Income-Attribution Power*, 135 YALE LAW JOURNAL 923-1007 (2026).

*The Other Taxation: Tribes, Territories, and Fiscal Autonomy*, 126 COLUMBIA LAW REVIEW 397-484 (2026).

*Tariffs and the Progressive Fiscal Constitution*, 103 WASH. U. LAW REVIEW 1933-63 (2026) (with L. Liu).

*Tax Procedure and Distributive Discourse*, 73 AM. J. COMP. L. 747-780 (2025) (peer-reviewed).

*Fiscal Citizenship and Taxpayer Privacy*, 125 COLUMBIA LAW REVIEW 235-318 (2025).

*The Origins of U.S. Territorial Taxation*, 134 YALE LAW JOURNAL FORUM 556-596 (2025).

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

*Rethinking* Eisner v. Macomber, 92 GEORGE WASHINGTON LAW REVIEW 179-247 (2024).

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

*Ostracism and Democracy*, 96 N.Y.U. LAW REVIEW ONLINE 235-268 (2021).

*Pandemics, Paid Sick Leaves, and Tax Institutions*, 52 LOY. U. CHI. L. J. 383-435 (2021) (special tax issue).

*The Wealth Tax*, 23 U. PA. J.L. & SOC. CHANGE 269-294 (2020).

*The State and Local Tax Deduction and Fiscal Federalism*, 168 TAX NOTES 2429-2448 (2020).

*Damnatio Memoriae and Black Lives Matter*, 73 STAN. L. REV. ONLINE 77-88 (2020).

## WORKS IN PROGRESS

*Innovation Paradigm Shifts and Capital Taxation: The Case of AI*
*The* Insular Cases *as Taxation*
*Taxing Noncitizenship*
*Fiscal Federalism and Tribal Sovereignty (with A. Crepelle)*
*EITC in the Territories (with J. Campbell)*
*Democracy, Territorial Citizenship, and Direct Taxes in* Loughborough v. Bake

## SELECT RECOGNITION OF SCHOLARSHIP

**Supreme Court citation**: *Moore v. United States*, 602 U.S. 572 (2024).

**Substantive reviews of scholarship**: *The Forgotten Income-Attribution Power*, 135 YALE L.J. 923 (2026), reviewed by Blaine Saito (OSU) for TaxProf Blog; *The Other Taxation: Tribes, Territories, and Fiscal Autonomy*, 126 COLUM. L. REV. 397 (2026), reviewed by Jon Endean (Brooklyn Law) for TaxProf Blog; *Fiscal Citizenship and Taxpayer Privacy*, 125 COLUM. L. REV. 235 (2025), reviewed by Charlotte Crane (Northwestern) for JOTWELL; *Rethinking* Eisner v. Macomber, 92 GEO. WASH. L. REV. 179 (2024), reviewed by Michelle Layser (San Diego) for TaxProf Blog.

**Misc.**: United States National Reporter to the International Academy of Comparative Law for Berlin General Congress (2026); Clifford L. Porter Prize in Taxation, Yale Law School (2020); Christopher E. Bergin Award, *Tax Notes* (2020).

## 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*, ATL. J.-CONST. (Apr. 10, 2024).
*Restoring Faith in Exempt Organizations*, 183 TAX NOTES 285 (2024) (with J. 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) (co-authored).

## SELECT PRESENTATIONS AND GUEST LECTURES

**Fall 2026** (including scheduled): National Tax Association Annual Conference, Pittsburgh, PA; Northwestern University School of Law Symposium on Taxation and Democracy; Emory-UGA

Summer Faculty Workshop; University of Missouri Law School Tax Colloquium; U.K. Society of Legal Scholars Annual Meeting, University of East Anglia; Emory University Faculty Works-in-Progress Workshop; International Academy of Comparative Law General Congress, Humboldt-Universität zu Berlin.

**Fall 2025-Spring 2026**: U.K. Society of Legal Scholars Annual Meeting, University of Leeds; Boston College Law School Faculty Colloquium; Symposium on Taxing, Spending, and the Constitution, Washington University in St. Louis Law School; Emory-UGA Summer Faculty Workshop; St. Louis University Law School Faculty Colloquium; UC Law San Francisco Tax Policy Colloquium; University of Missouri Law School Tax Colloquium; Southeast Junior-Senior Workshop, Wake Forest Law School; National Tax Association Annual Conference, Boston, MA; Columbia Global Dialogues (panelist); Junior Constitutional Law Workshop, Florida State University Law School; Constitutional Law and Economics Workshop, University of Virginia School of Law; Symposium on American Imperial Administration, Annual Meeting of the American Society for Legal History, Detroit, MI; Ohio State Law School Summer Workshop; AALS Annual Meeting, Civil Rights Section, New Orleans, LA; Junior Tax Workshop, Seattle University Law School; Critical Tax Workshop, University of Connecticut School of Law; Georgetown University Law Center Tax and Public Finance Colloquium; Law and Society Annual Conference, San Francisco, CA.

**Fall 2024-Spring 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, Chicago, Illinois; 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.

**Fall 2023-Spring 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, Colorado; 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

**Covington & Burling** – Washington, D.C. 2020
Summer Associate

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

## TEACHING

**Emory University**

Federal Income Taxation (Fall 2026, Fall 2025, Fall 2024, Spring 2024)
Corporate Taxation (Spring 2027, Fall 2025, Spring 2025)
Tax Policy (Spring 2025, Fall 2023)
Tax Law Colloquium (Spring 2027)

**Yale University**

Classical Latin Poetry (Spring 2018)
Classical Greek Prose (Fall 2017)
Classical Latin Language and Prose (Spring 2016)
Teaching Assistant: Federal Income Taxation (Fall 2020); Ancient Philosophy (Fall 2015)

## UNIVERSITY AND PROFESSIONAL SERVICE

**Emory University**

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|---|---|
| Appointments Committee (Subcommittee Chair) | 2026-2027 |
| President, Order of the Coif | 2024-present |
| Clerkship Committee (Chair, Fall 2025) | 2024-present |
| Advisor, *Emory Law Journal* | 2026-present |
| Dean's Advisory Committee (elected by faculty) | 2025-2026 |
| Curriculum Committee | 2023-Fall 2025 |
| Burton Award Selection Committee | 2023 |

**American Bar Association**

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| Vice Chair, Teaching Tax Committee | 2026-present |

**Yale University**

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| University-Wide Committee on Belonging | 2018-2020 |
| Board of Asian Pacific American Law Students Association | 2018-2020 |
| Graduate Student Assembly (Secretary 2016-2018) | 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); French and German (reading)

## BAR ADMISSIONS

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