

**ALEX ZHANG**

Emory University School of Law  
1301 Clifton Road, Atlanta, GA 30322  
alexzhang@emory.edu  
[www.alexzhang.com](http://www.alexzhang.com)

**ACADEMIC APPOINTMENT**

**Emory University School of Law, Atlanta, GA**

Assistant Professor of Law 2023–present

Courses: Federal Income Taxation, Tax Policy, Partnership Taxation

Faculty Affiliate, Center for Civil Rights and Social Justice

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; Honors in all graded courses

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

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**

*Fiscal Citizenship and Taxpayer Privacy*,

COLUMBIA LAW REVIEW (forthcoming 2024–2025).

*The Origins of U.S. Territorial Taxation*,

134 YALE LAW JOURNAL FORUM (forthcoming 2024–2025).

[\*Separation of Structures\*](#),

110 VIRGINIA LAW REVIEW (forthcoming 2024).

[\*Rethinking Eisner v. Macomber, and the Future of Structural Tax Reform\*](#),

92 GEORGE WASHINGTON LAW REVIEW 179–247 (2024).

[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) (winner of the Clifford L. Porter Prize).

[The State and Local Tax Deduction and Fiscal Federalism](#),  
168 TAX NOTES 2429–2448 (2020) (winner of the Christopher E. Bergin Award).

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

#### **WORKS IN PROGRESS**

*Realizing Fiscal Autonomy*  
*Tax Procedure and Distributive Discourse*  
*Taxing Slavery*  
*The Constitutional Status of Ultra-Wealthy Taxpayers*

#### **SELECTED OTHER WRITINGS**

*Restoring Faith in Exempt Organizations*,  
183 TAX NOTES (forthcoming 2024).

[Amicus Brief in Support of the United States as Respondent](#),  
*Moore v. United States*, No. 22-800 (pending OT 2023) (with Paul Koster and the Emory Supreme Court Advocacy Program).

[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).

#### **OTHER LEGAL EXPERIENCE**

**Simpson Thacher & Bartlett**—New York, NY 2019, 2020  
Summer Associate

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

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

**UNIVERSITY SERVICE**

**Emory University**

Clerkship Taskforce	2024
Curriculum Committee	2023–2024
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