

NYAMAGAGA R. GONDWE
UNIVERSITY OF WISCONSIN LAW SCHOOL | ASSISTANT PROFESSOR OF LAW
975 BASCOM MALL, RM 8103, MADISON, WI 53706
(202) 431-6306 | NGONDWE@WISC.EDU

EDUCATION

Yale Law School, J.D., May 2018

Honors: Honors in Corporate Taxation, International Business Transactions, Race & Gender in Corporate Governance; Senior Editor of YALE LAW JOURNAL
Activities: President of Yale Black Law Students Association; Student Member of James A. Thomas Lecture Committee; Research Assistant for Committee to Establish Principles on Renaming; Member of YLS Association Executive Committee

Harvard College, A.B. African American Studies and Linguistics, *cum laude*, May 2013

PROFESSIONAL EXPERIENCE

University of Wisconsin Law School, Assistant Professor of Law, 2022 to present

Courses: Tax I (Federal Income Taxation); Tax II (Business Taxation); Tax Policy
Service: Faculty Senate; Student Wellness Committee

NYU School of Law, Visiting Assistant Professor of Tax Law, 2020 - 2022

Courses: Tax Policy (seminar); Taxation of Property Transactions (lecture),
Corporate Taxation (lecture)
Service: TAX LAW REVIEW, Assistant Editor

Skadden, Arps, Slate, Meagher & Flom, Tax Associate, 2019 - 2020

Hon. Jeffrey A. Meyer, U.S. District Court, District of Connecticut, Law Clerk, 2018 - 2019

RESEARCH AND TEACHING INTERESTS

Primary: Federal Income Tax (including Basic, Corporate, Partnership, and International),
Legislation and Regulation, Property, Race and the Law

Secondary: Business Organizations, Contracts, Taxation of Property Transactions,
Tax Policy, Tax Exempt Organizations

PUBLICATIONS AND WORKS IN PROGRESS

The Black Tax: How the Charitable Contribution Subsidy Reinforces Black Poverty, ___ B.U. L. Rev. ___ (forthcoming 2022)

This paper analyzes tax-based welfare policy through the lens of Black economic history. It juxtaposes the tax treatment of Black Kinship Networks and the charitable contributions deduction in the federal tax code to show how the tax incentive for charity creates an economic burden for the Black community. The paper argues that when the tax code creates incentives to attract private capital to welfare projects without making antipoverty welfare a condition of the

tax benefit, it shifts the burden and cost of providing welfare services back to communities in need. In the Black community, wealth and income disparities make the lack of public welfare accommodations an even greater burden. Still, Black Kinship Networks facilitate the survival of in-group members, as they have for generations, to counteract the effect of declining public welfare and ineffectual private welfare.

Taxing Extended Black Kinship Networks (work in progress)

This paper is the first in a series that explores the interplay between Black extended family networks and federal income taxation. In this first paper, I ask whether the IRC's commitment to the duality between "single" and "married" as classes of taxable households has an adverse impact on families that exchange resources and services as a method of mutual economic support. I argue that IRC § 1 sets up the single-married duality through single-filer and joint-filer status. When the Code attempts to include taxable units that do not conform to that duality—e.g., married filing separately or head-of-household—those taxable units are not sufficient to capture complex resource exchanges that occur among multiple households. In this paper, I claim that the concept of imputed income underlying the joint taxation of married couples harms service providers in Black extended kinship resource exchanges because it makes economically valuable service work invisible in the view of the Code. The harm manifests as invisibility to the tax system that undercuts access to tax-based income security programs.

Are Student Loan Payments a Backdoor Tax on the Poor? (work in progress)

Student debt was created to, ostensibly, make higher education more accessible to borrowers who do not have sufficient wealth to cover ever-increasing costs out of pocket. But today it is a financial burden that stalls the financial progress of multiple generations of American citizens. Importantly, student debt is distinct from ordinary debt because it is difficult to discharge by design. Other forms of consumer debt, unsecured (like credit card debt) and secured (like an owner-occupied home mortgage) can be discharged in bankruptcy through a near-automated process. It is more difficult to discharge student debt in bankruptcy than it is to gain relief from outstanding tax liability. Debt that is functionally impossible to discharge requires its borrowers to service loans they may not be able to afford even if they otherwise do not earn sufficient income to pay a federal income tax or their income is low enough that they are eligible for refundable tax credits like the Earned Income Tax Credit (EITC) or the Child Tax Credit (CTC). It gives the lie to the promise of progressive taxation in a system that spends roughly \$1 trillion on deductions and credits for large corporations and high net worth taxpayers each year.

Solving Diversity in the Legal Profession: Corporate Clients, their Outside Counsel, and American Bar Association Resolution 113 (work in progress)

This paper analyzes how the ABA works with corporations to encourage law firms to employ more underrepresented minority ("diverse") associates. The paper is particularly concerned with the design and structure of diversity-centered ABA Resolution 113 and corresponding corporate programs for the law firms they employ. I argue that because ABA Resolution 113 is vague in the way it defines acceptable diversity outcomes, it sets the tone for corporations to participate in a theater of diversity promotion. This diversity theater improves the external image of those corporations but does not encourage their outside counsel to change their diversity practices. As a result, diverse legal associates who are ostensibly at the center of the ABA and corporate initiatives do not experience material change in staffing and promotion experiences at their firms. The paper recommends that the ABA and corporations that have signed on to Resolution 113 revisit whether their diversity initiatives align with an outcome that improves the day-to-day work experiences and long-term promotion prospects of diverse associates in law firms.

Millennials and the Future of Racial Diversity in American Law Schools, in *MILLENNIAL LEADERSHIP IN LAW SCHOOLS: ESSAYS ON DISRUPTION, INNOVATION, AND THE FUTURE* 17 (Ashley Krenelka Chase, ed. 2021).

This paper explores the relationship between diversity initiatives and the experiences of people of color in higher education. In it, I outline issues in how institutions define diversity and show that the survival of diversity efforts in higher education hinges on radical changes in the way those efforts are framed and implemented. I argue that millennials are uniquely positioned to radically change the diversity work in law schools. Millennials have come of age in an era with increased public discourse about diversity, high-speed information-sharing through online networks, and increased social science research on the factors that determine minority success in higher education. Millennials, as administrators, will foster change that will improve the experiences of black and brown students and, in turn, strengthen those students' learning experiences.

PRESENTATIONS

Lutie Lytle Law Faculty Writing Workshop, "Taxing Extended Black Kinship Networks," Boston University School of Law, June 25, 2022.

Junior Tax Workshop, "Are Student Loan Payments a Backdoor Tax on the Poor?" University of Illinois College of Law, June 17, 2022.

AALS Tax Section: New Voices in Taxation, "The Black Tax: How the Code Reinforces Black Poverty," Association of American Law Schools Meeting, January 9, 2022.

Yale Law School Moot Camp, "The Black Tax: How the Code Reinforces Black Poverty," August 27, 2021.

NYU School of Law Lawyering Scholarship Colloquium, "The Black Tax: How the Charitable Contribution Subsidy Reinforces Black Poverty," July 12, 2021

NYU School of Law Academic Careers Program Job Camp, "The Black Tax: How the Code Reinforces Black Poverty," September 10, 2021.

University of Michigan Junior Scholars Conference, "The Black Tax: How the Code Reinforces Black Poverty," April 17, 2021

TEACHING EXPERIENCE

Visiting Assistant Professor of Tax Law, NYU School of Law, 2020 - 2022

Head Teaching Assistant, Federal Income Taxation, Yale Law School, 2018

Math Teacher, Algebra and Geometry, Seaford High School, Teach for America, 2013 - 2014

BAR AND COURT ADMISSIONS

District of Columbia Bar Association, Member, 2020 to present