

Blaine G. Saito

Assistant Professor of Law

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ACADEMIC APPOINTMENTS

- The Ohio State University, Moritz College of Law** 2023–Present
Assistant Professor of Law
Courses: Federal Income Taxation, Tax Topics Seminar
- Northeastern University School of Law, Boston, MA** 2020–2023
Assistant Professor of Law
Courses: Contracts, Administrative Law, Social Policy and the Tax Code Seminar
- Harvard Law School, Cambridge, MA** 2018–2020
Climenko Fellow and Lecturer on Law
Courses: First-Year Legal Research & Writing; Social Policy and the Tax Code Reading Group

EDUCATION

- Harvard Law School, Cambridge, MA, J.D. *cum laude*, 2012**
Harvard Journal on Legislation, Congress Editor, Symposium Committee
Petrie-Flom Center Student Fellow
Research Assistant to Professor Daniel I. Halperin
Harvard College First-Year Proctor
- Harvard Kennedy School of Government, Cambridge, MA, M.P.P., 2012**
Teaching Fellow for MLD-411 (Introduction to Budgeting and Financial Management)
Course Assistant for API-101A (Microeconomics with Calculus for M.P.P. students)
- Harvard University, Cambridge, MA, A.B. *magna cum laude* in Chemistry, 2004**

ACADEMIC PUBLICATIONS

- Context, Purpose, and Coordination in Taxation*, 55 CONN. L. REV. 375 (2023).
- Tax Coordination*, 38 GA. ST. L. REV. 735 (2022).
- Agency Coordination and Opportunity Zones*, 48 FORDHAM URB. L.J. 1203 (2021)
(invited symposium essay).
- Mitigating Housing Instability During a Pandemic*, 99 OR. L. REV. 445 (2021) (co-authored work with Michelle D. Layser, Edward W. De Barbieri, Andrew Greenlee, and Tracy Kaye).

Collaborative Governance and the Low-Income Housing Tax Credit, 39 VA. TAX REV. 451 (2020).

Building a Better America: Tax Expenditure Reform and the Case of State and Local Government Bonds and Build America Bonds, 11 GEO. J.L. & PUB. POL'Y 577 (2013).

Note, *The Value of Health, Wealth, and Dominion: Economic Theory, Administrability, and Valuation Methods for Capping the Employer Sponsored Insurance Tax Exemption*, 48 HARV. J. ON LEGIS. 235 (2011).

PRESENTATIONS

Tax Contrarians

Northeastern University Junior Scholars Workshop	March 2024
Ohio State University Faculty Coffee	November 2023
Junior Tax Scholars Workshop	June 2023
Law and Society Annual Meeting	June 2023

Granting Tax

Richmond Junior Faculty Forum	May 2023
Critical Tax Conference	April 2023
Seton Hall University Faculty Workshop	March 2023
UCLA Tax Policy and Public Finance Workshop	January 2023
Southeastern Association of Law Schools Conference	July 2022
Law and Society Annual Meeting	July 2022
Junior Tax Scholars Workshop	June 2022

Context, Purpose, and Coordination in Taxation

University of South Carolina Faculty Colloquium	February 2022
University of Oregon Tax Policy Colloquium	January 2022
AALS Annual Conference, New Voices in Taxation Panel	January 2022
National Tax Association Annual Conference	November 2021
Northeastern University School of Law Faculty Colloquium	October 2021
Richmond Junior Faculty Forum	September 2021
Southeastern Association of Law Schools Conference	July 2021
Junior Tax Scholars Workshop	June 2021

Fordham Urban Law Journal Cooper-Walsh Symposium	February 2021
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LSU Journal of Law and Social Justice Symposium	March 2021
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Tax Coordination

Boston Area Junior Faculty Roundtable	November 2020
Northeastern University School of Law Faculty Colloquium	October 2020
Boston College Tax Policy and Regulation and Markets Workshops	October 2020
Junior Tax Scholars Workshop	October 2020
Critical Tax Conference	April 2020

<i>Mitigating Housing Instability During a Pandemic</i>	
Northeastern University School of Law Faculty Colloquium	August 2020
<i>Collaborative Governance and the Low-Income Housing Tax Credit</i>	
National Business Law Scholars Conference	June 2019
Law and Society Association Annual Meeting	May 2019
Critical Tax Conference	April 2019
National People of Color Law Scholars Conference	March 2019

OTHER COMMENTARY AND MEDIA

Adam McCann, *Tax Burden by State: Ask the Expert*, WALLETHUB (Apr. 2, 2024), https://wallethub.com/edu/states-with-highest-lowest-tax-burden/20494#expert=Blaine_G._Saito.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Dagan's Tax and Globalization: Toward a New Social Contract, TAXPROF BLOG (Feb. 23, 2024), https://taxprof.typepad.com/taxprof_blog/2024/02/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-dagans-tax-and-globalization-toward-a-new-s.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Bearer-Friend's Paying for Reparations, TAXPROF BLOG (Dec. 8, 2023), https://taxprof.typepad.com/taxprof_blog/2023/12/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-bearer-friends-paying-for-reparations.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews The 16th Amendment And Congress's Income Tax Power By Brooks & Gamage, TAXPROF BLOG (Oct. 27, 2023), https://taxprof.typepad.com/taxprof_blog/2023/10/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-from-whatever-source-derived-the-sixteenth-.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Sarkar's Internal Revenue's External Borders, TAXPROF BLOG (Sept. 8, 2023), https://taxprof.typepad.com/taxprof_blog/2023/09/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-sarkars-internal-revenues-external-borders.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Wallace's A Democratic Perspective on Tax Law, TAXPROF BLOG (Jul. 14, 2023), https://taxprof.typepad.com/taxprof_blog/2023/07/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-wallaces-a-democratic-perspective-on-tax-la.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Automated Agencies By Blank & Osofsky, TAXPROF BLOG (May 19, 2023), https://taxprof.typepad.com/taxprof_blog/2023/05/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-automated-agencies-by-blank-osofsky.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Multibillion-Dollar Tax Questions By Alm, Soled & DeLaney, TAXPROF BLOG (Mar. 24, 2023), https://taxprof.typepad.com/taxprof_blog/2023/03/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-multibillion-dollar-tax-questions-by-alm-so.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Admin Law And The Crisis Of Tax Administration By Galle & Shay, TAXPROF BLOG (Feb. 10, 2023), https://taxprof.typepad.com/taxprof_blog/2023/02/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-admin-law-and-the-crisis-of-tax-administrat.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Scharff And Shanske's Local Income Taxes In The Era of Increased Remote Work, TAXPROF BLOG (Nov. 18, 2022), https://taxprof.typepad.com/taxprof_blog/2022/11/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-scharff-and-shankses-local-income-taxes-in-.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Holderness's Individual Home-Work Assignment for State Taxes, TAXPROF BLOG (Sept. 9, 2022), https://taxprof.typepad.com/taxprof_blog/2022/09/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-holdernesss-individual-home-work-assignment.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Kysar's Interpreting By The Rules, TAXPROF BLOG (Aug. 5, 2022), https://taxprof.typepad.com/taxprof_blog/2022/08/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-kysarsinterpreting-by-the-rules.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Implicit Legislative Bias And The Mortgage Interest Deduction By Osofsky & Thomas, TAXPROF BLOG (Jun. 24, 2022), https://taxprof.typepad.com/taxprof_blog/2022/06/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-implicit-legislative-bias-the-case-of-the-m.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews A New Framework For Digital Taxation By Avi-Yonah, Kim & Sam, TAXPROF BLOG (Apr. 22, 2022), https://taxprof.typepad.com/taxprof_blog/2022/04/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-daviss-a-new-framework-for-digital-taxation.html.

Weekly SSRN Tax Article Review and Roundup: Saito Reviews Lederman's Best Practices in Tax Rulings Transparency, TAXPROF BLOG (Dec. 17, 2021), https://taxprof.typepad.com/taxprof_blog/2021/12/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-ledermans-best-practices-in-tax-rulings-tra.html.

Weekly SSRN Tax Article Review and Roundup: Saito Reviews Seto's Modeling The Welfare Effects Of Advertising, TAXPROF BLOG (Oct. 8, 2021), https://taxprof.typepad.com/taxprof_blog/2021/10/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-setos-modeling-the-welfare-effects-of-adver.html.

Weekly SSRN Tax Article Review and Roundup: Saito Reviews Administering Taxes Democratically By Wallace And Blaylock, TAXPROF BLOG (Aug. 27, 2021), https://taxprof.typepad.com/taxprof_blog/2021/08/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-administering-taxes-democratically-by-walla.html.

Opinion analysis: On Tax Day, unanimous court green-lights company's lawsuit against IRS, SCOTUSBLOG (May 18, 2021), <https://www.scotusblog.com/2021/05/on-tax-day-unanimous-court-green-lights-companys-lawsuit-against-irs/>.

Argument analysis: Justices struggle to define boundaries of Anti-Injunction Act, SCOTUSBLOG (Dec. 2, 2020), <https://www.scotusblog.com/2020/12/argument-analysis-justices-struggle-to-define-boundaries-of-anti-injunction-act/>

Case preview: Dueling statutes, pre-enforcement review and the fight over tax shelters, SCOTUSBLOG (Nov. 30, 2020), <https://www.scotusblog.com/2020/11/case-preview-dueling-statutes-pre-enforcement-review-and-the-fight-over-tax-shelters/>

JUDICIAL CLERKSHIP

Richard R. Clifton, U.S. Ct. of Appeals for the Ninth Circuit, 2014–2015
Honolulu, HI

OTHER WORK EXPERIENCE

U.S. Department of Justice, Tax Division, Washington, DC 2015–2018
Trial Attorney, Court of Federal Claims Section

Skadden, Arps, Slate, Meagher & Flom LLP, Palo Alto, CA 2013–2014
Tax Associate

Fenwick & West LLP, Mountain View, CA 2012–2013
Tax Associate

Rep. Neil Abercrombie (HI), U.S. House, Washington, DC 2006–2008
Legislative Assistant 2007–2008
Junior Legislative Assistant 2006

U.S. Senate Committee on Veterans' Affairs, Washington, DC 2005–2006
Staff Assistant 2005–2006
Intern 2005

LAW SCHOOL AND UNIVERSITY SERVICE

Dean Search Committee
Member 2024

Academic Affairs Committee
Member 2023–2024

Appointments Committee
Member 2022–2023

Clerkship Committee
Member 2020–2022

Faculty Senate Financial Affairs Committee
Member

2020–2022

OUTSIDE SERVICE AND BOARDS

Beacon Hill Friends House
Board Member and Treasurer

2021–2024

Lorelei Ensemble, Inc.
Board Member and Treasurer

2018–2024

Radcliffe Choral Society Foundation, Inc.
Board Member
Finance Committee

2016–2021

2017–2021

2016–2021

BAR ADMISSION

California

2013