

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, Taxation of Business Entities, Tax Policy 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

Tax Contrarians, 58 MICH. J.L. REF. ____ (2026) (forthcoming).

Endowing Democratic Equality in Taxation, 63 HOU. L. REV. ____ (2026) (forthcoming).

Tax Regulations in a Loper Bright Light, 28 FLA. TAX REV. ____ (2025) (forthcoming) (accepted symposium article).

Essay, *Tax Talk and Taxing Sugar Babies*, 109 MINN. L. REV. HEADNOTES 75 (2025) (invited essay responding to Bridget Crawford, *Taxing Sugar Babies*, 109 MINN. L. REV. 732 (2025)).

Participatory Anti-Poverty Tax Coordination, 22 PITT. TAX REV. 1 (2024) (accepted symposium essay).

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. Laysner, 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).

ACADEMIC PRESENTATIONS

Tax Regulations in a Loper Bright Light
Florida Tax Review Symposium November 2024

Anti-Poverty Tax Coordination
Ohio State University Faculty Coffee August 2024

Democratic Equality and Taxation
Northeastern University Junior Scholars Workshop March 2025
Law and Society Annual Meeting June 2024

Tax Contrarians
Critical Tax Scholars Conference April 2025
Richmond Junior Faculty Forum May 2024
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

Endowing Democratic Equality in Taxation
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
<i>Context, Purpose, and Coordination in Taxation</i>	
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
LSU Journal of Law and Social Justice Symposium	March 2021
<i>Tax Coordination</i>	
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

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Brauner's Mobility, Territory, And Exclusive Source Taxation, TAXPROFBLOG (Apr. 18, 2025), https://taxprof.typepad.com/taxprof_blog/2025/04/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-brauners-mobility-territory-and-exclusive-s.html.

Expert Guide on Tax Breaks for Homeowners, THIS OLD HOUSE (Mar. 3, 2025), <https://www.thisoldhouse.com/home-finances/reviews/tax-breaks-for-homeowners>.

Susan Tebben, *'Conceived Children' could be dependents under new Ohio House Bill*, OHIO CAPITAL JOURNAL (Feb. 25, 2025), <https://ohiocapitaljournal.com/2025/02/25/conceived-children-could-be-dependents-under-new-ohio-house-bill/> (quoted about third-party enforcement in taxation).

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Brooks's Stock Dividends, the Supreme Court, and the 1929 Crash, TAXPROF BLOG (Feb. 25, 2025), https://taxprof.typepad.com/taxprof_blog/2025/02/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-brookss-stock-dividends-the-supreme-court-a.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Reconsidering Citizenship Taxation By Dagan & Mason, TAXPROF BLOG (Dec. 6, 2024), https://taxprof.typepad.com/taxprof_blog/2024/12/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-reconsidering-citizenship-taxation-by-dagan.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Marks's Winning By Losing: The Strategy of Adverse Letter Rulings, TAXPROF BLOG (Sept. 27, 2024), https://taxprof.typepad.com/taxprof_blog/2024/09/blaine-saito-reviews-marks-winning-by-losing-the-strategy-of-ad.html.

How Loper Bright and the End to the Chevron Doctrine Impact the IRS, PROMARKET (Aug. 28, 2024), <https://www.promarket.org/2024/08/28/how-loper-bright-and-the-end-to-the-chevron-doctrine-impacts-the-irs/>.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews The Conflictual Core of Global Tax Cooperation By Oei & Ring, TAXPROF BLOG (Jul. 26, 2024), https://taxprof.typepad.com/taxprof_blog/2024/07/saito-the-conflictual-core-of-global-tax-cooperation-oei-ring.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Competing Narratives On OIRA Review Of Tax Regulations By Hickman & Dooling, TAXPROF BLOG (May 31, 2024), https://taxprof.typepad.com/taxprof_blog/2024/05/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-competing-narratives-on-oira-review-of-tax-.html.

Weekly SSRN Tax Article Review And Roundup: Saito Reviews Kern's Progressive Taxation For The World, TAXPROF BLOG (Apr. 12, 2024), https://taxprof.typepad.com/taxprof_blog/2024/04/weekly-ssrn-tax-article-review-and-roundup-saito-reviews-kerns-progressive-taxation-for-the-world.html

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-shanskes-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/>

OTHER PRESENTATIONS

Ohio Bar Association CLE on *Moore v. United States* August 2024

Discussions from Drinko Hall, Supreme Court Preview September 2023

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

Clinical Appointments Committee
Member 2025

Long Range Planning Committee
Member 2024–Present

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–Present

Lorelei Ensemble, Inc.
Finance Committee 2024–Present
Board Member and Treasurer 2018–2024

Radcliffe Choral Society Foundation, Inc. 2016–2021

Board Member
Finance Committee

2017–2021
2016–2021

BAR ADMISSION

California

2013–Present