

## **Blaine G. Saito**

Assistant Professor of Law

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### **ACADEMIC APPOINTMENTS**

**Northeastern University School of Law**, Boston, MA 2020–Present  
*Assistant Professor of Law*  
Courses: Contracts, Administrative Law, Social Policy and the Tax Code

**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 (upper-level elective)

### **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 Coordination*, forthcoming 38 GA. ST. L. REV. \_\_\_\_ (2022).

*Agency Coordination and Opportunity Zones*, 48 FORDHAM URB. L.J. 1203 (2021).

*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

### *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 Scholars Conference	September 2021
Southeastern Association of Law Schools Conference	July 2021
Junior Tax Scholars Conference	June 2021

Fordham Urban Law Journal Cooper-Walsh Symposium February 2021

LSU Journal of Law and Social Justice Symposium March 2021

### *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 Conference	October 2020
Critical Tax Conference	April 2020

### *Mitigating Housing Instability During a Pandemic*

Northeastern University School of Law Faculty Colloquium August 2020

### *Collaborative Governance and the Low-Income Housing Tax Credit*

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

*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](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](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](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

**Clerkship Committee**  
*Member* 2020–Present

**Faculty Senate Financial Affairs Committee**  
*Member* 2020–Present

## **OUTSIDE SERVICE AND BOARDS**

**Beacon Hill Friends House**  
*Board Member and Treasurer*

2021–Present

**Lorelei Ensemble, Inc.**  
*Board Member and Treasurer*

2018–Present

**Radcliffe Choral Society Foundation, Inc.**  
*Board Member*  
*Finance Committee*

2016–2021

2017–2021

2016–2021

## **BAR ADMISSION**

California

2013