



MARIO T. CAITO

Associate

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Mario is a member of the firm's State & Local Tax Practice. He counsels individual and business clients on all aspects of state and local tax, including planning, compliance, audit, and litigation.

Mario was a Summer Associate with the firm before graduating from law school. While in law school, he was a member of the William & Mary Law School Federal Income Tax Clinic and assisted in the representation of low-income Virginia taxpayers before the IRS and in U.S. Tax Court cases.

Honors

- *William & Mary Business Law Review*
- Alternative Dispute Resolution Team
- John E. Donaldson Tax Award (most outstanding tax student in graduating class)

Publications

New Jersey Enacts Major Changes to Corporate and Gross Income Tax
Hodgson Russ LLP State & Local Tax Alert, July 6, 2023

New Budget Brings New Tax Provisions in New York
Tax Notes State, June 5, 2023

U.S. Supreme Court Update, June 2023
Journal of Taxation, June 2023

New York State Budget Notes – May 5, 2023
Hodgson Russ State and Local Tax Alert, May 5, 2023

U.S. Supreme Court Update, March 2023
Journal of Taxation, March 2023

The Guaranty Building
140 Pearl Street
Suite 100
Buffalo, NY 14202

Practices & Industries

State & Local Tax
Voluntary Disclosure - Multistate Programs

Admissions

New York

Education

Canisius College, B.A., summa cum laude

William & Mary Law School, J.D.

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Tax Provisions of Interest in the Proposed 2023-24 Budget Bill
Hodgson Russ State & Local Tax Alert, February 13, 2023

New Jersey Tax Laws: Out with the Old and In with the New Tax Laws in 2023
Hodgson Russ SALT Alert, January 3, 2023

U.S. Supreme Court Update, December 2022
Journal of Taxation, December 2022

Presentations & Events

2024 Summer Tax Series
605 3rd Ave., New York, New York, Tuesday, June 25 and Thursday, July 18

Blog Posts

- Massachusetts v. Welch: Taxing a Nonresident on Intangible Stock Sales
Noonan's Notes Blog, January 3, 2024
- Fact-Free Residency Case at Tax Appeals Tribunal?
Noonan's Notes Blog, July 17, 2023
- An Inside Look at Zelinsky Part II
Noonan's Notes Blog, May 8, 2023