



# Carolyn Trespasz

*Associate*

*New York*

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## Education

- Wake Forest University School of Law, JD
- Lehigh University, BA, *Magna Cum Laude*

## Practices & Industries

- Public Finance

## Admitted to Practice

- New York
- Georgia

## Biography

Carolyn primarily assists in serving as bond counsel to state issuers in the tax-exempt financing of school district facilities, affordable housing, water and sewer infrastructure, college and university facilities, senior housing, and independent living facilities. Carolyn also assists in serving as transaction counsel to local industrial development agencies in straight-lease transactions involving payment-in-lieu-of-tax (PILOT) agreements and as underwriter's counsel and borrower's counsel in revenue bond transactions.

## Bar Associations

- New York State Bar Association, State and Local Government Law Section

## Selected Memberships & Affiliations

- Barclay Damon's Women's Forum
- National Association of Bond Lawyers
- New York State Economic Development Council

## Prior Experience

- Greenberg, Trager & Herbst, Construction Contracts Associate
- Troutman Sanders, LLP, Construction Associate and Summer Associate
- United States District Court Judge Glenn T. Suddaby, Summer Law Clerk
- Trespasz & Marquardt, LLP, Public Finance Summer Intern

## Selected Honors

- *Best Lawyers: Ones to Watch in America*®: Public Finance Law, 2025
- Selected to *Super Lawyers* New York Metro Rising Stars: Government Finance, 2024

## Selected Alerts & Blog Posts

- IRS Guidance Excludes VA Service-Connected Disability Benefits From Certain Income Determinations for Qualified Residential Rental Projects
- IRS Allows Telephonic TEFRA Hearings Indefinitely
- Revised IRS Form 8038-CP
- The IRS Clarifies Standards for LLCs to Receive Determination Letter of 501(c)(3) Status