



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 Publishes Final Regulations on the Retirement of Tax-Exempt Bonds
- New York City Council Passes Resolution No. 689 Approving "City of Yes" Zoning Reforms
- 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