



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
- Nuclear Energy

Admitted to Practice

- New York
- Georgia

Biography

Carolyn has served as bond counsel and underwriter's counsel in taxable and tax-exempt bond financings and as transaction counsel in lease transactions involving local economic development incentives.

Carolyn has experience in the (pooled) bond financing of multifamily affordable housing, school district facilities, water and sewer infrastructure, independent living and programmatic facilities for people with disabilities, and college and university facilities. Additionally, Carolyn has experience representing local industrial development agencies and private companies in straight-lease transactions involving payment-in-lieu-of-tax (PILOT) agreements. Carolyn has also served as counsel to landlords and tenants in commercial lease 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
- New York State Government Finance Officers Association
- New York City Municipal Forum

Prior Experience

- Greenberg, Trager & Herbst, Construction Contracts Associate
- Troutman Sanders, LLP, Construction & Infrastructure Associate

Selected Honors

- *The Best Lawyers in America*®: Public Finance Law, 2026
- Selected to *Super Lawyers* New York Metro Rising Stars: Government Finance, 2024–2025
- *Best Lawyers: Ones to Watch in America*®: Public Finance Law, 2025

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