

# MARLA SCHWALLER CAREW

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## **Education**

Wayne State University Law School  
Detroit, Michigan  
LL.M, Taxation, 2009

University of Michigan Law School  
Ann Arbor, Michigan  
J.D., *cum laude*, 2000

University of Michigan  
Ann Arbor, Michigan  
M.A., Asian Studies: China, 1994  
B.A., with Highest Honors & High Distinction, 1990  
Phi Beta Kappa  
James B. Angell Scholar  
National Science Foundation Graduate Research Fellowship

## **Legal**

### **Employment**

Varnum  
Novi, Michigan 2007  
Associate

Honigman Miller Schwartz and Cohn LLP  
Detroit, Michigan  
Associate, 2006-2007

Miller, Canfield, Paddock and Stone, P.L.C.  
Detroit, Michigan  
Associate, 2006

Raymond & Prokop, P.C.  
Southfield, Michigan  
Associate, 2001-2006

Admitted to Practice:  
Michigan  
United States Tax Court

# MARLA SCHWALLER CAREW

## Practice Areas

Taxation and Corporate Law

## Honors

Selected as a 2008 Up and Coming Lawyer by the *Michigan Lawyers Weekly*

## Professional Affiliations

State Bar of Michigan (Tax Law Section, Council member; Michigan Tax Lawyer, Editor; Entertainment and Sports Section; Business Law Section)

American Bar Association (Business Law Section; Taxation Section)

Oakland County Bar Association

Michigan Women's Tax Association Board

Inforum

## Community Involvement

Detroit Chamber Winds & Strings (Board of Trustees and Executive Committee, Treasurer, 2004 - 2009; Finance Committee, 2003 - 2009)

Michigan Opera Theatre Volunteer Association (Encore!, Young Professionals, 2001 - 2004; BravoBravo!, Planning Committee, 2001 - 2004)

Thomas M. Cooley Law School (Adjunct Professor, Tax)

## Publications & Presentations

### Publications

Co-Author with Eric M. Nemeth, "United States v Tomko: Criminal Tax Sentences That Courts Don't Have to Like, and Opportunities for Advocacy at Sentencing," *The Journal of Taxation*, Vol. 111, No. 2 (August 2009) at 109-115.

"Promotion of Alternative Energy Technologies Through Michigan Tax Credits and Incentives," *The Michigan Tax Lawyer*, Vol. XXXV Issue 2 (Summer 2009) at 20.

"Joint Ventures to Bust Blight: Exempt Organizations Strategies for Economic Development," *The Michigan Tax Lawyer*, Vol. XXXII Issue 2 (Summer 2006) at 19.

"Limited Liability Company Interest Ownership by the Entireties and the Potential Aftereffects of *US v Craft*": *The Michigan Business Lawyer*, Vol. XXIII, Issue 2 (Summer 2003) at 33.

Co-Author, "2002 Amendments to the Michigan Limited Liability Company Act and Some Questions Regarding Ownership by the Entireties," *Pubogram*, Vol. XX, No. 3 (July 2003) at 8.

Freelance literacy critic, *Detroit Free Press* (1997-1998)

# MARLA SCHWALLER CAREW

## Presentations

"The Ethics of Opinion Writing: A View from the Field on the Impact of Circular 230 Changes on Tax Opinion Practice," American Bar Association Tax Section Seminar (Chicago), September 2009.

"Law School for Legislators," State Bar of Michigan, February 2009.

"Maintaining Tax-Exempt Status: Activities to Avoid," Lorman Education Services Seminar (Detroit) on Tax-Exempt Organizations in Michigan, February 2006.

"Legal Issues Regarding Foreign Language Documents and Translations," Detroit Regional Chamber, 2002 World Trade Week