



# Marcy L. Rosen

PARTNER

A knowledgeable tax attorney with extensive commercial litigation experience, Marcy provides a strategic approach to her clients' most complex tax challenges.



## Industries

[Private Companies](#)  
[Transportation & Mobility](#)

## Practices

[Corporate & Securities](#)  
[International Trade & Investment](#)  
[Tax](#)

## Education

New York University School of Law, LL.M.,  
Taxation, 2016  
University of Michigan Law School, JD, 2004  
University of Michigan, BA, 2001

## Offices

[Ann Arbor](#)

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Marcy's work includes assisting clients with a wide range of corporate counseling issues from corporate governance, contractual, regulatory, benefits, insurance, and compliance matters, as well as a focus on state and local tax matters such as planning for current and future business relationships and activities and strategic planning to address nexus and apportionment issues.

Marcy also counsels corporate clients regarding business formation and domestication issues and the intersection of those issues with state-level tax laws. Before joining ArentFox Schiff, Marcy was a senior attorney in the Detroit office of an international law firm, where she focused on state and local tax controversies and commercial litigation.

## Client Work

- Advises businesses, tax-exempt organizations, and individuals on state and local tax planning and compliance matters including e-commerce, corporate travel policies, corporate transactions, stock and asset purchases, reorganizations, audits, and nexus issues in all jurisdictions, based on rapidly changing laws and regulations.
- Counseling clients on corporate governance matters.
- Assists non-profit organizations in obtaining state and local sales and corporate tax exemptions as well as federal tax planning and compliance issues.
- Supported both individual and financial services clients in obtaining an IRS private letter ruling protecting the client's S-corporation status.
- Achieved IRS tax-exempt organization status on behalf of corporate and pro bono clients.
- Represented publishing company on claim that defendant violated the Sherman Act and state unfair competition laws by engaging in anticompetitive tying, bundling, and exclusive dealing. The company was awarded \$300 million in damages after an eight-week jury trial in state court, and the case settled for a total of \$500 million on the eve of trial of the Sherman Act claims.

## **Publications, Presentations & Recognitions**

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### **Presentations**

- “Dark Stores and Property Tax Update,” ICLE 30th Annual Tax Conference, State and Tax Committee, Plymouth, Mich. (May 25, 2017)
  - “State and Local Tax Developments in Michigan,” Tax Executives Institute (Mar. 30, 2016)
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### **Bar Admissions**

[Illinois](#)

[Michigan](#)

[New Jersey](#)

[New York](#)

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### **Court Admissions**

[US Supreme Court](#)

[US District Court, Eastern District of Michigan](#)

[US District Court, Western District of Michigan](#)

[US Bankruptcy Court, Eastern District of Michigan](#)

[US Tax Court](#)