

Gina M. Torielli

Director of Graduate Tax Program and Professor

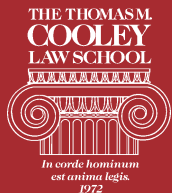
Professor Torielli is the director of the Graduate (LL.M.) Program in Taxation for The Thomas M. Cooley Law School. She joined the Cooley faculty in the fall of 2003, and was promoted to full professor in 2007. Torielli comes to Cooley after serving five years as the first woman managing partner of a major Michigan law firm. Her own practice centered in taxation and public finance, and in that capacity she advised many nonprofit organizations and governmental entities on issues relating to tax exemption, tax-exempt financing and state and federal tax issues. Professor Torielli wrote "Opining on the 501(c)(3) Tax-Free Bond Transaction: Avoiding Common Borrower's Counsel Misconceptions," and the recently revised Chapter 8: Interest on State and Local Bonds, *Mertens Law of Federal Income Taxation: Treatise and Rulings*, in an effort to provide guidance to practitioners on the intricacies of federal tax exemption for municipal bonds. She also teaches and writes about the ethical standards of tax practice, having published, "Don't Relegate The New IRS Practice Standards Amendments To The Circular [230] File!," in *The Michigan Tax Lawyer* in 2005, and a course pack for her own Standards and Ethics of Tax Practice course. She is a popular speaker on topics relating to law firm management, and conducts workshops on negotiation skills development.

Practice

"Cooley's emphasis on practice-oriented scholarship provided me the platform to write in areas important to practitioners, but ignored by traditional legal scholarship."

Experience

Cooley Law School has a faculty that has distinguished itself in both scholarly achievement and the practice of law. Each faculty member has been selected for his or her academic background, coupled with experience as a practicing attorney.



EDUCATION

B.S., WITH HIGH HONORS, MICHIGAN STATE UNIVERSITY

J.D., CUM LAUDE, HARVARD LAW SCHOOL

COURSES

PROFESSOR TORIELLI TEACHES CLASSES IN TAX PRACTICE AND PROCEDURE, TAX EXEMPT ORGANIZATIONS, AND THE STANDARDS AND ETHICS OF TAX PRACTICE IN COOLEY'S GRADUATE PROGRAM IN TAXATION. SHE TEACHES WILLS, ESTATES AND TRUSTS IN COOLEY'S J.D. PROGRAM AND IS THE INITIAL SUPERVISING PROFESSOR FOR COOLEY'S ESTATE PLANNING CLINIC AT THE AUBURN HILLS CAMPUS.

BACKGROUND

WHILE AT LAW SCHOOL, PROFESSOR TORIELLI WORKED WITH THE HARVARD NEGOTIATION PROJECT, AND AS A RESEARCH ASSISTANT TO PROFESSOR BERNARD WOLFMAN. SHE BEGAN PRACTICE IN THE LARGEST MICHIGAN LAW FIRM, MOVING AFTER SIX YEARS TO HOWARD & HOWARD, A FIRM OF MORE THAN 90 ATTORNEYS. IN 1998, PROFESSOR TORIELLI WAS ELECTED AS PRESIDENT AND CEO OF THAT FIRM. THE DETROIT CHAPTER OF THE NATIONAL ASSOCIATION OF WOMEN BUSINESS OWNERS NAMED PROFESSOR TORIELLI ONE OF THE "TOP 10 BUSINESS WOMEN OF THE YEAR." IN THE SPRING OF 2003, *CORP!* MAGAZINE NAMED HER ONE OF THE "95 MOST POWERFUL WOMEN IN MICHIGAN" IN MARCH 2002, AND *MICHIGAN LAWYERS WEEKLY* CALLED HER ONE OF TEN MICHIGAN "LAWYERS OF THE YEAR" IN 1998. THE GOVERNOR APPOINTED PROFESSOR TORIELLI TO THE BOARD OF MICHIGAN HIGHER EDUCATION ASSISTANCE AUTHORITY IN 2004. PROFESSOR TORIELLI ALSO SERVES ON THE BOARDS OF SEVERAL CHARITABLE ORGANIZATIONS, AND RECENTLY COMPLETED A TERM AS CHAIRPERSON OF VOICES FOR MICHIGAN'S CHILDREN.



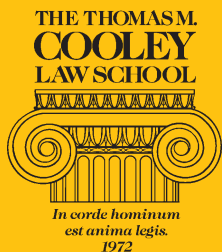
Great Minds

COOLEY PROFESSORS PUBLISH
ON TOPICS RANGING FROM
FEDERAL INCOME TAXATION
TO THE FEDERAL RULES OF
CIVIL PROCEDURE.

GINA M. TORIELLI:

*OPINING ON THE 501(c)(3) TAX-FREE BOND
TRANSACTION: AVOIDING COMMON BORROWER'S
COUNSEL MISCONCEPTIONS,*
31 WILLIAM MITCHELL LAW REVIEW 147 (2004)

*CHAPTER 8: INTEREST ON STATE AND LOCAL BONDS,
MERTENS LAW OF FEDERAL INCOME TAXATION:
TREATISE AND RULINGS*



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