

# *Michele LaForest Halloran*

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## *Experience*

**2000-Present**      **Michigan State University**  
**College of Law**  
**East Lansing, Michigan**

### **Director – Low-Income Taxpayer Clinic**

- ◆ Teach and supervise second and third-year law students in a program that represents taxpayers in cases and controversies before the IRS and the United States Tax Court, and advises persons for whom English is a second language about their rights and responsibilities under the Internal Revenue Code.
- ◆ Other responsibilities include directing the general operations of the Tax Clinic; writing grants and administering grants received; supervising clerical personnel; writing and editing publications; coordinating Tax Clinic activities with other MSU Law departments and functions; participating in law school functions; generating community awareness of Tax Clinic offerings; preparing for and presiding over community educational programs designed to advise taxpayers of their rights and responsibilities under the Internal Revenue Code.
- ◆ In addition to teaching students in Tax Clinic I, have supervised students in tax-related Directed Studies, and taught Tax Practice and Procedure (Fall Semesters 2002, 2003, and 2004) and Partnership Taxation (Spring Semester 2003).
- ◆ Wrote proposals for, and secured significant grants from, the Internal Revenue Service and the Michigan State Bar Foundation, and the Coleman Foundation.
- ◆ Faculty Coach for student team from MSU Law that took first place in the 2003-2004 American Bar Association Student Tax Law Challenge Competition.
- ◆ Mentor to Humphreys Fellows Jae Young Choi, 2003-2004 academic year; Paul Bagabo, 2004-2005 academic year.
- ◆ Supervisor to MSU Law's Equal Justice Works Fellow, Joshua Wease.

**1991-2000**

**Howard & Howard Attorneys, P.C.  
Lansing, Michigan**

**Partner**

- ◆ Headed state and local tax practice of major Midwest law firm (partner since 1992; head of state and local tax practice since 1997).
- ◆ Litigated state and local tax matters before administrative agencies, the Michigan Tax Tribunal, the Michigan Court of Claims, the United States District Court, and all Michigan federal and appellate courts.
- ◆ Consulted with clients to develop tax minimization strategies, and worked with clients at all phases relative to tax planning and tax issues.
- ◆ Instructed extensively at tax seminars (for the Sales Tax Institute, Lorman Educational Services, National Business Institute, Michigan Association of CPA's, ICLE, and Tax Executives Institute) addressing a wide array of state tax issues.
- ◆ Wrote numerous articles concerning Michigan tax law for national and state publications.
- ◆ Managed associate attorneys and interns working as part of the Firm's state and local tax team.
- ◆ Developed extensive marketing efforts to engage new Firm clients.
- ◆ As of August 2001, remain with the Firm on an *Of Counsel* basis to continue to assist with the work of two significant Firm clients.

**1982 – 1991**

**Michigan Tax Tribunal  
Lansing, Michigan**

**Administrative Law Judge**

- ◆ Heard and decided state and local tax entire tribunal division contested cases involving a vast range of Michigan issues (property tax; single business tax; sales tax; use tax; income tax; old corporate income tax; miscellaneous taxes). Reviewed and worked up files in thousands of other cases that were the subjects of prehearing conferences, but settled before hearing. Also heard and decided small claims non-property tax matters. As needed, assisted with hearing the MTT's large small claims

property tax case docket (a function divided among all MTT hearing personnel).

- ◆ Wrote published opinions, many of them cases of first impression in Michigan.
- ◆ Supervised law students working as law clerks at the MTT.
- ◆ In the 1980's, developed a computer system allowing those who were responsible for hearing and deciding small claims property tax cases to effectively administer case disposition. This system continues in place.
- ◆ Managed the MTT's motion docket for cases not assigned to a judge.

**1980 – 1982**

**Michigan Supreme Court  
Lansing, Michigan**

**Law Clerk to Chief Justice Mary S. Coleman**

- ◆ Researched applicable law and drafted opinions for Chief Justice Coleman.
- ◆ Consulted with the Chief Justice concerning legal issues of concern.
- ◆ Reviewed and analyzed Commissioners' reports concerning cases appealed to the Court to assist the Chief Justice in discerning which cases warranted review.
- ◆ Reviewed and analyzed reports concerning recommended changes to the Michigan Court Rules.

**1979 – 1980            Michigan Court of Appeals  
Lansing, Michigan**

**Prehearing Attorney**

- ◆ Extensively reviewed records of civil and criminal cases appealed to the Michigan Court of Appeals.
- ◆ Researched issues raised by the parties and wrote prehearing memoranda recommending how the case should be decided, for use by the panel of judges assigned to the case.
- ◆ Drafted memorandum and per curiam opinions for entry by the Court.

**1977 – 1978            State Board of Tax Appeals  
Lansing, Michigan**

**Law Clerk**

- ◆ Coordinated hearings conducted by the State Board of Tax Appeals (now defunct – its jurisdiction was transferred to the Michigan Tax Tribunal).
- ◆ Communicated with taxpayers by telephone or letter concerning procedural questions.
- ◆ Researched state tax issues and wrote memoranda and opinions for members of the Board (J. Bruce Donaldson, George Steel and Robert Devlin).

***Education***

**1976 - 1979            Thomas M. Cooley Law School  
Lansing, Michigan**

- ◆ Juris Doctor, *cum laude*
- ◆ Second in class rank.
- ◆ American Jurisprudence Book Awards in Contracts, Constitutional Law, Evidence and Wills.
- ◆ Evening class student who worked during the day to finance law school education.
- ◆ Completed all tax courses offered by Thomas M. Cooley at the time (Income Tax, Corporate Tax, Estate and Gift Tax).

**1970 –1973**

**LeMoyne College  
Syracuse, New York**

- ◆ B.A. in English, Honors Program (a specialized program for high-caliber students designated for entry in the program upon entering LeMoyne), *summa cum laude*.
- ◆ Dean's List every semester.
- ◆ Completed four years of coursework in three.
- ◆ Philosophy minor.
- ◆ Recipient of the Eugene Fitzmartin Medal for the senior deserving of the highest recognition for excellence in the field of English; many other commendations for highest semester GPA's.
- ◆ In third and last year, wrote a paper that received recognition as being of master's degree caliber.

***Other***

Admitted to the State Bar of Michigan in 1979 (P29973); currently a Member in good standing; chaired the State and Local Tax Committee of the Michigan State Bar; began an evening L.L.M. program at Wayne State University in Detroit in 1985.

***Community  
Service***

1993 – Present, Board of Directors, Advent House Ministries, Inc., Lansing, Michigan. Advent House provides a weekend day shelter and soup kitchen to homeless and economically disadvantaged people. It also furnishes employment training to low-income people under a HUD grant. Took a sabbatical from the Board from 1998 to 2000. Formerly served as Board President and Vice-President, Chair of the Finance Committee and Chair of the Public Relations Committee. At present, serves as Interim Treasurer, Chair of the Personnel Committee, and Chair of the Finance Committee.

1998 – 2000, Board of Directors, BoarsHead Theatre, Lansing, Michigan.

***Extracurricular  
Activities***

Reading, writing, gardening, traveling, motorcycling.