

LARRY BARUSCH

Larry received his B.A. *summa cum laude* from Harvard College (1971) and his J.D. *cum laude* from Harvard Law School (1975). At HLS he studied tax policy under Stanley Surrey. He is a member of Phi Beta Kappa (early election, 1970) and held a Sheldon Prize Fellowship (1971-72).

He served on the Utah State Tax Review Commission at the time it developed a “flat income tax” proposal, later promoted by Gov. Jon Huntsman and enacted by the Utah Legislature. He was counsel to the Guam Tax Code Commission when it was implementing changes to the Guam Territorial income tax mandated by the Tax Reform Act of 1986. He advised several groups in connection with the implementation of the Northern Marianas Territorial income tax under the Covenant to establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States.

He continues to serve as an Adjunct Professor at the S.J. Quinney College of Law, University of Utah where he has taught tax policy and federal income taxation. He received the Peter W. Billings Excellence in Teaching Award from the College of Law. He has spoken on taxation at continuing legal education and bar programs. His articles on taxation have appeared in *Tax Notes*, *Utah Bar Journal*, *Guam Bar Journal*, *Offshore Investment*, *Tax Management International Journal* and *Utah Business*.

Larry served as President of the Guam Bar Association and chair of the Tax Section of the Utah State Bar. He received the Distinguished Tax Practitioner of the Year award from the Tax Section of the Utah State Bar. He has chaired the tax section of his law firm, Parsons, Behle & Latime, where he has practiced for 36 years.

He has worked with The Road Home, Utah’s principal shelter organization, advising on charitable and tax matters and was recently named a Suzanne Goldsmith Legacy Honoree.

Consulting rate: \$300 for first 30 minutes. For a 30-minute Zoom call, send an email with subject “Larry Barusch” to paul@paulharris.org or call 1 (508) 656-0462.