

*Lawrence Barusch has practiced widely in taxation for four decades. His current practice focuses on: First, taxation in U.S. possessions, notably Guam and the Northern Mariana Islands; and second, estate tax and use of the current \$11.7 million lifetime exemption before it sunsets or is reduced by Congress.*



### Contact information

801.532.1234

[lbarusch@parsonsbehle.com](mailto:lbarusch@parsonsbehle.com)

### Capabilities

Tax

Trusts, Wills & Estates

Planning & Structuring

### Licensed/Admitted

Utah

U.S. Supreme Court

California

U.S. Dist. Court, Northern Dist. of California

U.S. Tax Court

U.S. Dist. Court, Dist. of Utah

U.S. Court of Appeals, 9th Circuit

U.S. Court of Appeals, 10th Circuit

Guam

Northern Mariana Islands

## Lawrence R. Barusch

Shareholder | Salt Lake City

### Biography

Lawrence Barusch has been a shareholder in Parsons Behle & Latimer's Corporate and Tax department for several decades, where he practices taxation, international transactions, business, finance, and estate planning for high net worth individuals.

Before moving to Salt Lake City, he was a shareholder at Klemm, Blair & Barusch of Agana, Guam. Mr. Barusch served as president and as a member of the Board of Governors of the Guam Bar Association and was a contributor to the Guam Bar Journal. He remains an active member of the Bar in the Commonwealth of the Northern Mariana Islands, as well as Guam.

He was chairman of the Tax Section of the Utah State Bar and is currently a member of the committees on Taxation of Foreigners and Foreign Investment of the Tax Section of the American Bar Association. He is an adjunct professor at the S. J. Quinney College of Law, focusing on the taxation of corporations and limited liability companies.

### Experience

#### Environmental, Social and Governance (ESG) Project

Assisted on an environmental, social and governance (ESG) project for the San Juan County Clean Energy Foundation LLC to establish a fund designed to contribute to the near communities.

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## Accomplishments

### Professional

Named 2011 Utah State Bar Tax Practitioner of the Year

Peter J. Billings Award for Excellence in Teaching, S.J. Quinney College of Law, 2004

Recognized in *The Best Lawyers in America*, Tax Law and Trusts & Estates

Martindale-Hubbell AV® Preeminent™ rating

### Academic

Harvard University Law School (J.D., 1975)

Honors: *Cum Laude*

Harvard University (B.A., 1971)

Honors: *Summa Cum Laude*

Sheldon Fellow, 1971-1972

Phi Beta Kappa (early election, 1970)

## Associations

### Professional

American Bar Association, Tax Section,  
Taxation of Foreigners/Foreign Investment  
Member

Utah Bar Association, Tax Committee  
Chairman

Guam Bar Association  
President  
(1982 - 1984)

Bar of the Commonwealth of the Northern Mariana Islands

### Community

Counsel, The Road Home

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