

VITA

GARY A.H. LAURSEN, J.D., LL.M. (Taxation), C.P.A.  
FLORIDA BAR BOARD CERTIFIED TAX LAWYER

September, 2004

YEAR OF EMPLOYMENT AT USF

1980

CURRENT RANK

Associate Professor of Accounting and Law (Tenured in 1985).

EDUCATION

University of Miami Graduate School of Law - Master of Laws in Taxation (LL.M.), 1972.

University of Miami School of Law - J.D., 1971.

Florida State University - B.S. in Business Administration (Major in Accounting), 1965 (Member, Beta Alpha Psi Honorary Accounting Fraternity).

St. Petersburg Jr. College - A.A. (Liberal Arts), 1963.

Professor Laursen is considered to be properly "terminally qualified" under the AACSB Accreditation Council Policies Procedures and Standards because he holds the LL.M. degree, the JD degree, and the CPA certification.

PRIMARY TEACHING AREAS

Taxation and Law, including graduate courses in Tax Research and Planning, Taxation for Managers (Executive MBA, Physicians MBA, and Regular MBA), and undergraduate courses in Individual Income Taxation, Taxation of Corporations, Partnerships, and S Corporations, and Law and the Accountant.

EMPLOYMENT EXPERIENCE

Gary A. H. Laursen, Florida Bar Board Certified Tax Attorney, Dunedin, Florida, 1973-present, Estate Planning & Taxation Attorney.

Graham, Carroll, Hodge & Swan, Attorneys, Ft. Lauderdale, Florida, 1972-1973, Estate Planning & Taxation Attorney.

Price Waterhouse, Certified Public Accountants, Miami, Florida, 1965-1970, Audit and Taxation Departments.

## PROFESSIONAL HONORS AND MEMBERSHIPS

### Professional Honors

Outstanding Undergraduate Teaching Award for 1998-1999.

Florida Teaching Incentive Award for 1994-1995.

The Executive M.B.A. Class of 1995 TEACHING EXCELLENCE AWARD.

Served as the Chairperson of The Florida Institute of Certified Public Accountants Federal Taxation Committee for 1998-99, and this committee received an award in 1999 as an Outstanding FICPA Committee.

A member of the faculty and the CPA review program which significantly contributed to the #1 ranking of USF accounting graduates with advanced degrees on the CPA exam for the period 1987-2001.

Florida Institute of CPA's, Outstanding Seminar Leader - 1994 (also received this award in 1982, 1984, and 1989).

Beta Gamma Sigma - USF 1986 Faculty Member.

Beta Alpha Psi - FSU 1965.

### Professional Memberships

Florida Bar Board Certified Tax Lawyer since 1983.

Attorney at Law (Florida) since 1971.

Certified Public Accountant (Florida) since 1967.

Florida Institute of CPA's (FICPA).

Florida Bar Association.

Pinellas County Estate Planning Council (President 1999).

Tampa Bay Estate Planning Council (President 1990-1991).

## PUBLICATIONS AND PRESENTATIONS

### Publications

"Tax Law Update", an article published in The Florida CPA Today, July, 1995.

"Disclaimer Results in a 7.5 Million Dollar Gift Tax Liability", an article published in Res Ipsa Loquitur, a legal publication of the Clearwater Bar Association in February, 1995.

"Disclaimer Results in a Taxable Gift", an article published in The Florida CPA Today, July, 1994.

"How Do I Avoid Probate?", an article published in the February 10, 1993, St. Petersburg Times Estate Planning Supplement.

"Is Your Qualified Retirement Plan an Exempt Asset in Bankruptcy?", an article published in Res Ipsa Loquitur, a legal publication of the Clearwater Bar Association, December, 1992.

"What is a Revocable Living Trust?", an article published in the February 4, 1992, St. Petersburg Times Estate Planning Supplement.

"Does the Sanctity of Tenancy by the Entirety for Nonhomestead Real Property Still Exist?", an article published in The Florida Bar Journal, January, 1989.

"Asset Protection Planning and Estate Planning for Professionals", an article published in the Proceedings of the Ninth Annual USF Income Tax Planning Seminar, December, 1988.

"The Technical and Miscellaneous Revenue Act of 1988 (TAMRA) Including the Taxpayer Bill of Rights", an article published in the Proceedings of the Ninth Annual USF Income Tax Planning Seminar, December, 1988.

"Accountants Legal Liability Under Florida Law", an article published in the Proceedings of the Eighth Annual USF Income Tax Planning Seminar, December, 1987.

"Overview of the Tax Reform Act of 1986", an article published in the Proceedings of the Seventh Annual USF Income Tax Planning Seminar, December, 1986.

"Estate Planning Software for Microcomputers", an article published in the Proceedings of the Sixth Annual USF Income Tax Planning Seminar, October, 1985.

"Loss of Public Confidence in the Tax System - Suggested Compliance Remedies", a section of a Report on the Flat-Rate Tax Proposal for the Florida Bar Association - Tax Section Special Committee, 1984.

"Tax Planning Software for Microcomputers", an article published in the Proceedings of the Fifth Annual USF Income Tax Planning Seminar, November, 1984.

"Final Regulations on Exhaustion of Administrative Remedies Issued for Code Section 7430 - Awarding of Court Costs to the Prevailing Party in a Civil Suit by or Against the United States", published in the Florida Institute of Certified Public Accountants News Notes, June, 1984.

"The Income Tax Preparer and the Proposed Regulations", an article published in the Proceedings of the Fourth Annual USF Income Tax Planning Seminar, December, 1983.

"Revocable Living Trusts", published in the Florida Institute of Certified Public Accountants News Notes, October, 1983.

"CPA Law - Explanatory Answers to Objective Questions, May 1983 CPA Exam", Bradley CPA Study Aids, Inc., 1983.

"Estate Planning for Owners of Closely Held Corporations", published in an article published in the Proceedings of the 1983 FSU Accounting Conference, May, 1983.

"The Increasing Potential Liability of the CPA for Preparation of Income Tax Returns", published in the proceedings of the 1983 Southeast Regional Meeting of the American Accounting Association, April, 1983.

"CPA Law - Explanatory Answers to Objective Questions, November 1982 CPA Exam", Bradley CPA Study Aids, Inc., 1983.

"Using the Revocable Living Trust", Estate Planning Ideas and Techniques Service, Prentice-Hall, Inc., 1980, Revised Second Edition 1982.

"Is the Tax Preparer in Jeopardy under TEFRA - '82?", an article published in the Proceedings of the Third Annual USF Income Tax Planning Seminar, December, 1982.

"CPA Law - Explanatory Answers to Objective Questions, May 1982 CPA Exam", Bradley CPA Study Aids, Inc., 1982.

"CPA Law - Explanatory Answers to Objective Questions, November 1981 CPA Exam", Bradley CPA Study Aids, Inc., 1982.

"CPA Law - Explanatory Answers to Objective Questions, May 1976 through November 1981 CPA Exam", Bradley CPA Study Aids, Inc., 1982.

"The Economic Recovery Tax Act of 1981 - Estate and Gift Tax Provisions", an article published in the Proceedings of the Second Annual USF Income Tax Planning Seminar, December, 1981.

"Corporate Buy-Sell Agreements in Estate Planning", published in the proceedings of the 1981 Southeast Regional Meeting of the American Accounting Association, May, 1981.

"CPA Law - Explanatory Answers to Objective Questions, May 1981 CPA Exam", Bradley CPA Study Aids, Inc., 1981.

"CPA Law - Explanatory Answers to Objective Questions, November 1980 CPA Exam", Bradley CPA Study Aids, Inc., 1981.

"Pending Tax Legislation", an article published in the Proceedings of the First Annual USF Income Tax Planning Seminar, December, 1980.

"Update on Income Tax Preparer Potential Liability", an article published in the Proceedings of the First Annual USF Income Tax Planning Seminar, December, 1980.

"CPA Law - Explanatory Answers to Objective Questions, November 1979 CPA Exam", Bradley CPA Study Aids, Inc., 1979, 1980.

"CPA Law - Explanatory Answers to Objective Questions, May 1974 through November 1978 CPA Exam", Bradley CPA Study Aids, Inc., 1979.

### Presentations

#### Florida Institute of Certified Public Accountants

ESTATE PLANNING AND ASSET PRESERVATION FOR THE FLORIDA PROFESSIONAL, a 2 hour continuing professional education presentation at the Florida Institute of Certified Public Accountants Southeast Regional Accounting Show, in Orlando, Florida, June 3, 1994.

EFFECTIVE ESTATE PLANNING, an 8 hour continuing profession education course taught for the FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS held in Lakeland, Florida, October 14, 1993.

BASIC CONCEPTS IN ESTATE PLANNING, an 8 hour continuing profession education course taught for the FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS held in Tampa, Florida, 1990. Also taught in 1988, 1986, 1983, 1982, 1981.

CURRENT TECHNIQUES IN ESTATE PLANNING, a 2 hour presentation at the USF Accounting Conference, in Tampa, Florida, December, 1989.

ACCOUNTANTS LEGAL LIABILITY UNDER FLORIDA LAW, a 2 hour presentation to the West Coast Chapter of the FICPA, Tampa, Florida, February 15, 1988.

ESTATE PLANNING AFTER THE TAX REFORM ACT OF 1986, a presentation made at the FICPA Annual Estate Planning Conference, Tampa, Florida, June 10, 1987.

ESTATE PLANNING FOR THE NON-TAXABLE ESTATE, a presentation made at the FICPA Annual Estate Planning Conference, Tampa, Florida, May, 1985.

ESTATE PLANNING FOR THE OWNERS OF CLOSELY HELD CORPORATIONS, a speech presented at the 1983 FSU Accounting Conference, May, 1983.

ESTATE AND GIFT TAXATION, a 16 hour continuing profession education course taught for the FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, October, 1981.

ESTATE AND GIFT TAX PROVISIONS OF THE ECONOMIC RECOVERY TAX ACT OF 1981, Fourth Annual FICPA Estate Planning Conference, Tampa, Florida, September, 1981.

REVOCABLE INTER VIVOS TRUSTS, Fourth Annual FICPA Estate Planning Conference, Tampa, Florida, September, 1981.

University of South Florida

CPA LAW REVIEW COURSE, 1980-2003, a continuing professional education courses taught twice yearly for the USF School of Accountancy.

Speaker at the Florida Institute of Certified Public Accountants University of South Florida Accounting Conference, presenting "ESTATE AND GIFT TAX UPDATE," a one hour presentation in Tampa, on October 24, 1997.

Presented a two hour speech entitled "TAXATION, ESTATE PLANNING & ASSET PROTECTION UPDATE" on April 5, 1997 for the MBA PROGRAM FOR PHYSICIANS SECOND ANNUAL ALUMNI CONFERENCE, held in Tampa, Florida.

ESTATE PLANNING AND ASSET PROTECTION FOR PROFESSIONALS, USF Leadership Class 1994-1995, in Tampa, Florida, on December 13, 1994.

ESTATE PLANNING AND ASSET PROTECTION, USF Accounting Circle Conference, in Tampa, Florida, May 20, 1994.

ESTATE PLANNING AND ASSET PROTECTION FOR PROFESSIONALS, USF Leadership Class 1992-1993, in Tampa, Florida, on April 14, 1993.

THE ACCOUNTANT'S LEGAL LIABILITY UNDER FLORIDA LAW, a continuing professional education 8 hour course taught for the USF Department of Accounting in cooperation with the Center for Continuing Education, June 21, 1991.

FEDERAL TAX LAWS, RESEARCH, AND PRACTICES, a continuing professional education 8 hour course taught for the USF Department of Accounting in cooperation with the Center for Continuing Education, December 7, 1990.

ESTATE AND GIFT TAX PLANNING UPDATE, a continuing professional education 8 hour course taught for the USF Department of Accounting in cooperation with the Center for Continuing Education, November 30, 1990.

DUTIES AND LIABILITIES OF PUBLIC ACCOUNTANTS, a continuing professional education 8 hour course taught for the USF Department of Accounting in cooperation with the Center for Continuing Education, June 29, 1990. Also presented June, 1988 & 1989.

ESTATE PLANNING FOR THE CPA, a continuing professional education 8 hour course taught for the USF Department of Accounting in cooperation with the Center for Continuing Education, June 8, 1990. Also presented twice/year 1984 through 1989).

DUTIES AND LIABILITIES OF PUBLIC ACCOUNTANTS, a continuing professional education 8 hour course taught for the USF Department of Accounting in cooperation with the Center for Continuing Education, June 23, 1989.

ASSET PROTECTION PLANNING AND ESTATE PLANNING FOR PROFESSIONALS, presented at the Ninth Annual USF Income Tax Planning Seminar, December, 1988.

THE TECHNICAL AND MISCELLANEOUS REVENUE ACT OF 1988 (TAMRA) INCLUDING THE TAXPAYER BILL OF RIGHTS, presented at the Ninth Annual USF Income Tax Planning Seminar, December, 1988.

A SMALL PRACTITIONER'S GUIDE TO TAX RESEARCH, a continuing professional education 4 hour course taught for the USF School of Accountancy and the Center for Continuing Professional Education, November and May, 1987.

ACCOUNTANTS LEGAL LIABILITY UNDER FLORIDA LAW, presented at the Eighth Annual USF Income Tax Planning Seminar, December, 1987.

ESTATE PLANNING FOR THE CPA UNDER THE TAX REFORM ACT OF 1986, a continuing professional education 8 hour course taught for the USF School of Accountancy and the Center for Continuing Professional Education, June, 1987.

TAX REFORM: IMPACT ON INDIVIDUAL TAXATION & FINANCIAL PLANNING, a continuing professional education 4 hour course taught for the USF School of Extended Studies and Learning Technologies, March 2 & 9, 1987.

OVERVIEW OF THE TAX REFORM ACT OF 1986, presented at the Seventh Annual USF Income Tax Planning Seminar, December, 1986.

THE TAX REFORM ACT OF 1986 AS IT RELATES TO EXECUTIVES, a 4 hour workshop presented to graduates of the USF Executive MBA Program, November 21, 1986.

THE TAX REFORM ACT OF 1986, a continuing professional education 8 hour course taught for the USF School of Accountancy and the Center for Continuing Professional Education, November 7, 1986.

ESTATE PLANNING SOFTWARE FOR MICROCOMPUTERS, presented at the Sixth Annual USF Income Tax Planning Seminar, October, 1985.

TAX UPDATE AND USING THE MICROCOMPUTER TO MANAGE YOUR MONEY, a 4 hour computer hands-on workshop presented to graduates of the USF Executive MBA Program, February 8, 1985.

TAX PLANNING SOFTWARE FOR MICROCOMPUTERS, presented at the Fifth Annual USF Income Tax Planning Seminar, November, 1984.

Appeared as a guest on "Dateline" discussing THE TAX REFORM ACT OF 1984 AND FUTURE INCOME TAXATION IDEAS for the WUSF Radio Reading Service, Program aired in October, 1984.

THE INCOME TAX PREPARER AND THE PROPOSED REGULATIONS, presented at the Fourth Annual USF Income Tax Planning Seminar, December, 1983.

THE PROFESSIONAL ACCOUNTING PROFESSOR, a speech presented at USF's Beta Alpha Psi 2001 Honors Banquet, Tampa, December 3, 1982.

IS THE TAX PREPARER IN JEOPARDY UNDER TEFRA - '82?, presented at the Third Annual USF Income Tax Planning Seminar, December, 1982.

THE ECONOMIC RECOVERY TAX ACT OF 1981 - ESTATE AND GIFT TAX PROVISIONS, presented at the Second Annual USF Income Tax Planning Seminar, December, 1981.

A CASE STUDY ON CPA-ATTORNEY ETHICS, a speech presented the Beta Alpha Psi Seminar on Ethics in Business: Progression or Regression?, Tampa, Florida, April 24, 1981.

PENDING TAX LEGISLATION, presented at the First Annual USF Income Tax Planning Seminar, December, 1980.

UPDATE ON INCOME TAX PREPARER POTENTIAL LIABILITY, presented at the First Annual USF Income Tax Planning Seminar, December, 1980.

WHAT TO EXPECT IN LAW SCHOOL, a speech to the USF Pre-Law Society, November 3, 1980.

#### In-House Continuing Professional Education for CPA Firms

Presented "ESTATE PLANNING IN THE 90'S", a four hour Seminar presented on January 28, 1997, for NCT Group CPA'S, L.L.P., in Lakeland, Florida.

ESTATE PLANNING FOR THE FLORIDA CPA, a Four Hour Seminar Continuing Professional Education Seminar Presented on September 25, 1996, in Tampa, Florida, to the professional staff of Rex Meighen & Company, Certified Public Accountants.

Legal Liability of Accountants, presented in 1987.

The Tax Reform Act of 1986 as it relates to CPA's, presented in 1986.

Tax Research Methods, presented in 1983.

Purchase, Sale or Liquidation of a Corporate Business, presented in 1982.

Federal Tax Research, presented in 1981.

Tax Planning for the Closely Held Business, presented in 1981.

Basic Concepts in Estate Planning, presented in 1980.

Income Taxation of Trusts and Estates, presented in 1980.

#### Other Presentations

Discussion Leader and Seminar Director for the Annual Pinellas County Estate Council, Inc. Estate Planning Seminar to the public (1994 through 1999).

"Estate Planning and Asset Protection," presented to the Registered Nursing Students in the USF Course entitled DEATH AND DYING, on June 15, 1995.

"Estate Planning and Asset Protection", presented to a Professional Group of Bartow, Florida, Ophthalmologists and Optometrists in May, 1995.

ARE LIFE INSURANCE PROCEEDS PAID TO A REVOCABLE TRUST NOW SUBJECT TO CLAIMS OF PROBATE CREDITORS?, an update topic presented at the Pinellas County Estate Planning Council, Inc. in Clearwater, Florida, on February 28, 1994.

A COMPLEX ESTATE PLANNING CASE, presented with a panel of estate planners at the Pinellas County Estate Council, Inc. in Clearwater, Florida, on October 25, 1993.

ESTATE PLANNING AND ASSET PROTECTION, presented at the Second Annual M.E. Rinker, Sr. Tax Conference held at Stetson University in Deland, Florida on May 15, 1992.

ESTATE AND GIFT TAX UPDATE, presented at the Second Annual M.E. Rinker, Sr. Tax Conference held at Stetson University in Deland, Florida on May 15, 1992.

REVOCABLE TRUSTS AND ESTATE PLANNING, a speech presented on the Skycrest United Methodist Men's Program, February, 1990.

ESTATE PLANNING AND RELATED TOPICS OF LAW, three Radio show appearances on AM 760, November, 1989.

ESTATE AND ASSET PRESERVATION PLANNING IN FLORIDA for the First Florida Bank Estate Planning Potpourri-II Seminar, October, 1989.

ESTATE AND ASSET PRESERVATION PLANNING IN FLORIDA, a speech to the Pinellas County Estate Planning Council, October, 1989.

ESTATE PLANNING IN THE 1990'S, a Television appearance on the FLA LAW program, May 25, 1989

DOES THE SANCTITY OF TENANCY BY THE ENTIRETY FOR NONHOMESTEAD REAL PROPERTY STILL EXIST?, a speech presented to The Florida Bar Association, at the Super Seminar for the Real Property, Probate,

and Trust Division, May 4, 1989.

WHERE THERE'S A WILL THERE'S A WAY, a speech presented to the Tampa Bay Chapter of the Brandeis University Women's Committee, Tampa, Florida, November 15, 1988.

INCOME, GIFT, AND ESTATE TAX PLANNING FOR USAA EMPLOYEES, presented to Executives and other key Employees of USAA Property and Casualty Insurance Corporation, Tampa, Florida, October 19, 1988.

ACCOUNTING AS A CAREER, a speech presented at Clearwater High School, May 20, 1986.

USING THE REVOCABLE LIVING TRUST, a speech presented to the Polk County Estate Planning Council, Lakeland, Florida, November, 1983.

ESTATE PLANNING, a speech presented to the Tampa Chapter of the American Society of Woman Accountants, Tampa, Florida, May 14, 1983.

REVOCABLE LIVING TRUSTS, a speech presented to the Melbourne Estate Planning Council, May 10, 1983.

THE INCREASING POTENTIAL LIABILITY OF THE CPA FOR PREPARATION OF INCOME TAX RETURNS, presented at the 1983 Southeast Regional Meeting of the American Accounting Association, April, 1983.

REVOCABLE LIVING TRUSTS AND ESTATE PLANNING, a speech presented to the public at The First Bank and Trust Company, Belleair Bluffs, Florida, April 20, 1983.

INCOME TAXATION, presented during a guest appearance on the WUSF Television Program "Carousel", March 12 and 13, 1983.

WILLS AND PROBATE, a speech presented to the public at the Skycrest United Methodist Church Legal Seminar, Clearwater, Florida, March 6, 1983.

THE CONSTITUTIONALITY OF THE INCOME TAX, a guest appearance on the WKIS Orlando, Florida radio station, Gene Burns talk show, May, 1982.

JEWELRY AND THE ECONOMIC RECOVERY ACT OF 1981, a 2 hour program presented to the Florida Jewelers Association, Saddlebrook Resort, April, 1982.

USE OF REVOCABLE LIVING TRUSTS IN ESTATE PLANNING, a speech presented to the Central Florida Estate Planning Council, March, 1982.

TAX PROPOSALS BY PRESIDENT REAGAN, a guest appearance on Channel 13 11 pm news, Tampa, Florida, interviewed by John Nicholson, July, 1981.

REVOCABLE LIVING TRUSTS, a speech presented to the public at the First National Bank & Trust Co., Belleair Bluffs, Florida, January

29, 1981.

BOOK REVIEWS

Estate Planning and Drafting, for The Journal of the American Taxation Association, published in the Fall 1996 Issue.

Price on Estate Planning, for The Journal of the American Taxation Association, published in the Fall 1996 Issue.

West's Federal Taxation: 1989 Annual Edition of Corporations, Partnerships, Estates, and Trusts, Chapters 10, 11, 12, 13, and 14, reviewed for West Educational Publishing, August, 1988.

CPA Law Review, 6th Edition, by Thompson and Brady, reviewed for Kent Publishing Company prior to publication, January, 1983.

SIGNIFICANT COURSE DEVELOPMENT

Professor Laursen has either originally designed or completely revised the course content of the following courses prior to teaching them: Law and the Accountant, Estate Planning, Tax Research, Advanced Corporate Taxation, Advanced Partnership Taxation, Taxation for Managers (Executive MBA Program), Taxation for Physicians (Executive MBA Program), Law for Managers (Executive MBA Program), and Estate and Gift Taxation.

Professor Laursen has been extensively involved with the development and subsequent revisions of the Master of Accountancy, Tax Track Program, from 1980 through 2000. Professor Laursen was the coordinator of the continuing effort to develop the TAXATION SPECIALIZATION as a part of the Master of Accountancy Program. The program was developed and was originally offered in the Fall of 1984.

ACADEMIC COMMITTEES AND RESPONSIBILITIES

University of South Florida

Academic Honest Committee, 1981-84.

Advisor, USF Pre-Law Society, 1980-82.

College of Business Administration

Affirmative Action Committee, 1997-99.

Faculty Council, 1981-83.

Student Grievance Committee, 1981-84.

Executive MBA College of Business Committee, 1985-87.

Undergraduate Operating Committee, 1984-85.

MBA Oral Examination Committee, 1983-84.

Business Law Faculty Selection Committee, 1986.

School of Accountancy

School of Accountancy Committee A (1999-2003)

School of Accountancy Tenure & Promotion Committee (2000-2001)

Chair of the Tax Recruiting Search Committee (1998-99).

School of Accountancy MBA Ad Hoc Committee (1998-99).

School of Accountancy Curriculum Committee (1998-99).

School of Accountancy MAcc Committee (1997-98).

Seminar Director, The Annual USF INCOME TAX PLANNING SEMINAR (1980-1989).

Chairperson, Committee A (1986-87, 1983-84).

Member, Committee A (1997-2003, 1993-95, 1986-87, 1984-85, 1983-84, 1980-82).

Member, School of Accountancy Faculty Fund Committee(1992-1993).

Member, School of Accountancy Advisory Council, Development Committee (1992-1994).

Member, School of Accountancy Awards Committee (1991-1992).

Member, Law Curriculum Task Force Committee (1991-1992).

OTHER ACTIVITIES

Member, FICPA Committee on Federal Taxation, 1993-99, 1983-84, Chairperson, 1999.

Member, FICPA Committee of the USF Accounting Conference, 1997-99, Chairperson, 2000.

Chairperson, The FICPA Annual Estate Planning Conference Committee, 1986-87, 1981-82, 1979-80.

Member, USF Accounting Conference, 1984-85.

Member, American Bar Association, Tax Section Committee on Domestic

Relations Tax Problems, 1978-81, 1975-77.

Member, Florida Bar, Tax Section Special Committee on the Flat-Rate Tax Proposal, 1983-86.

Member, Florida Bar, Tax Section Individual Income Tax Advisory Committee, 1982-85.

#### RESEARCH INTERESTS

Estate Planning and Asset Protection.

Business Law.

Computer Applications for Estate and Tax Planning.

#### COURSES TAUGHT AT USF FROM 1980 THROUGH 2003

Professor Laursen is credentialed as a Full member of the Graduate Faculty of the University of South Florida.

#### Graduate Courses:

##### TAXATION

Estate Planning

Taxation of Trusts and Estates

Taxation for Managers (Executive MBA Program)

Taxation for Managers (Regular MBA Program)

Taxation for Physicians (Executive MBA Program)

Advanced Corporate Taxation

Advanced Partnership Taxation

Tax Research, Planning and Procedure

##### LAW

Law for Managers (Executive MBA Program)

Social, Legal, and Political Environment of Business

Undergraduate:

TAXATION

Individual Income Taxation

Taxation of Corporations, Partnerships & S Corporations

LAW

Law and the Accountant

Business Law I

ACCOUNTING

Accounting Systems

Accounting Principles II