



Thomas W. Harjes, CPA/ABV, CVA, CFF

Partner

612 876 4718

Tom.Harjes@bakertilly.com

Educational Background & Credentials

Gustavus Adolphus College, St. Peter, MN
Bachelor of Arts in Accounting (1989)

CPA - State of Minnesota, Certified Public Accountant (1991)

CVA - National Association of Certified Valuation Analysts, Certified Valuation Analyst (1997)

ABV - American Institute of Certified Public Accountants, Accredited in Business Valuation (1999)

CFF - American Institute of Certified Public Accountants, Certified in Financial Forensics (2009)

Professional Affiliations & Memberships

- > American Institute of Certified Public Accountants
- > Minnesota Society of Certified Public Accountants
- > National Association of Certified Valuation Analysts

Professional Speaking & Faculty

- > Webcast, "Nonmarital Claims and Tracing," Minnesota CLE (2008)
- > Panel, "Rethinking Zealousness: A Fresh Look at Family Advocacy," William Mitchell College of Law (2008)
- > Speaker, "Non-Marital Claims and Tracing," Minnesota State Bar Association (2008)
- > Speaker, "How to Evaluate and Divide Employee Benefits," The American Academy of Matrimonial Lawyers: Minnesota Chapter (2007)
- > Speaker, "Protecting Family Wealth in the Event of Divorce," Probate and Trust Law Section Conference (2007)
- > Speaker, "Nonmarital Claims and Nonmarital Tracing," Minnesota State Bar Association (2007)

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Professional Speaking & Faculty (Cont.)

- > Speaker, "Forensic Basics: Using Income Tax Returns to Your Advantage," Family Law Institute (2007)
- > Speaker, "Protecting Family Wealth in the Event of Divorce," Hennepin County Bar Association (2006)
- > Faculty, "Familyopoly - The Game of Family Law Skills," The American Academy of Matrimonial Lawyers: Minnesota Chapter (2006)
- > Faculty, "Family Law Adjudicative Processes," Mediation Center for Dispute Resolution (2006)
- > Speaker, "Calculating Income for the Employed and the Self-Employed," Family Law Institute (2006)
- > Speaker, "Valuation Issues in a Divorce," 16th Annual Business Valuation Conference (2006)
- > Speaker - "Financial Issues Surrounding Divorce," Allied Professional Meeting (2005)
- > Faculty - "Family Law Adjudicative Skills," Mediation Center For Dispute Resolution (2005)
- > Speaker - "Spousal Maintenance, Uncle Sam, and You," Family Law Institute (2005)
- > Speaker - "Nonmarital Property Update," Family Law Institute (2004)
- > Panel - "The Emerging Role of the Financial Neutral," DivorceChoice.com (2004)
- > Faculty - "Transforming Family Law - Designing Our Future," The American Academy of Matrimonial Lawyers - Minnesota Chapter (2003)
- > Speaker - "Top Ten Tax Mistakes Committed by Family Law Attorneys," Family Law Institute (2003)
- > Speaker - "Nonmarital Property Update," Family Law Institute (2003)
- > Speaker - "Top Ten Tax Mistakes Committed by Family Law Attorneys," Minnesota Institute of Legal Education (2002)
- > Speaker - "Breaking Up is Hard to Do: Divorce and Tax Issues," Minnesota State Bar Association Tax Institute (2002)
- > Faculty - "Effective Advocacy," The American Academy of Matrimonial Lawyers - Minnesota Chapter (2002)
- > Speaker - "Let Money Be Money: Taking the Emotion Out of Financial Issues," The American Academy of Matrimonial Lawyers - Minnesota Chapter (2001)
- > Speaker - "Spousal Maintenance: Traps and Opportunities," Family Law Institute (2001)

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Professional Speaking & Faculty (Cont.)

- > Speaker - "Support and Maintenance Payments: Income vs. Property," Minnesota Institute of Legal Education (2001)
- > Speaker - "Spousal Maintenance, Accounting and Tax Issues," Minnesota Institute of Legal Education (2000)
- > Speaker - "Calculating Income for Self-Employed Individuals," Family Law Institute (2000)
- > Speaker - "Alternative Views on the Financial Aspects of a Divorce Case," The American Academy of Matrimonial Lawyers - Minnesota Chapter (1999)
- > Speaker - "Analyzing the Financial Aspects of a Marriage Dissolution," Family Law for the Minnesota Judiciary (1999)
- > Speaker - "Spousal Maintenance, An In-Depth Analysis," Minnesota Institute of Legal Education (1999)
- > Speaker - "Creative Approaches to Financial Settlements," Collaborative Law Institute (1999)
- > Speaker - "Income Tax Update," Family Law Institute (1999)
- > Speaker - "Marital Dissolution Services CPA's Can Provide," The American Academy of Matrimonial Lawyers - Minnesota Chapter (1999)
- > Speaker - "Marital vs. Non-Marital - Whose Asset is it Anyway?," Family Law Institute (1998)
- > Speaker - "Appraisal of Intangible Assets," Minnesota Institute of Legal Education (1997)
- > Speaker - "Basic Principles of Business Valuation," Minnesota Judiciary Program of Family Law (1997)
- > Speaker - "Funding the Bifurcated Family," The American Academy of Matrimonial Lawyers Minnesota Chapter (1997)
- > Speaker - "Basics of Valuing a Small Business," Hennepin County Volunteer Lawyers Network (1995)
- > Speaker - "Divorce Tax Issues," House, Nezerka & Froelich, P.A. Seminar (1995)
- > Speaker - "Business Valuations," House, Nezerka & Froelich, P.A. Seminar (1994)

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Published Articles

- > Family Law Financial Deskbook, “Nonmarital Claims and Tracing,” (2008)
- > Family Law Forum, “Locating Income and Assets Through Individual Income Tax Returns,” (2001)

Specialized Education & Training

- > 19th Annual Business Valuation Seminar (2009)
- > 8th Annual MNCPA Business Valuation Conference (2008)
- > AAML (MN Chapter) “Divorce Camp” (2008)
- > AICPA/AAML National Conference on Divorce (2008)
- > AICPA/AAML National Conference on Divorce (2006)
- > 16th Annual Business Valuation Seminar (2006)
- > 5th Annual MNCPA Business Valuation Conference (2005)
- > AAML (MN Chapter) “Divorce Camp” (2005)
- > AAML (MN Chapter) “Divorce Camp” (2004)
- > AICPA/AAML National Conference on Divorce (2004)
- > AICPA National Business Valuation Conference (2003)
- > AICPA/AAML National Conference on Divorce (2002)
- > 12th Annual Business Valuation Seminar (2002)
- > NACVA’s Business Valuation Conference (2001)
- > AICPA National Conference on Divorce (2000)
- > NACVA’s Business Valuation Conference (1999)
- > NACVA’s Certified Valuation Analyst Training Center (1997)
- > 7th Annual NCCIBA Business Valuation Seminar (1997)
- > “Dodging the Deal Breakers” Seminar, Small Business Advisory Network, LLC (1996)
- > 6th Annual NCCIBA Business Valuation Seminar (1996)
- > Completed AICPA Business Valuation Certificate of Educational Achievement Program (1995)
- > AICPA National Conference on Divorce (1995)
- > 5th Annual NCCIBA Business Valuation Seminar (1995)
- > Completed NACVA course “Business Valuations: Fundamentals & Techniques for Small Businesses” (1994)
- > Completed MNCPA course “Tax Consequences of Marriage, Separation, and Divorce” (1994)
- > 4th Annual NCCIBA Business Valuation Seminar (1994)



Candor. Insight. Results.

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Specialized Education & Training

- > Completed AICPA course "Business Valuation Methods" (1993)
- > MNCPA seminar "Valuing Closely Held Businesses and Professional Practices" (1993)
- > 3rd Annual NCCIBA Business Valuation Seminar (1993)