



M. Kaitlyn Larroux

Associate

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Kaitlyn Larroux is an associate in Baker Donelson's Memphis office and a member of the Tax Group.

Kaitlyn Larroux focuses her practice in the areas of complex estate and gift tax planning, business succession planning and business transactions.

Kaitlyn has experience in wealth transfer planning, including drafting complex wills and revocable trusts, generation-skipping trusts, grantor retained annuity trusts (GRATs), inter vivos QTIP trusts and domestic asset protection trusts (DAPTs). Additionally, she prepares and reviews federal estate and gift tax returns for taxable estates and conveyances.

She advises family-owned businesses, including LLCs, C-corps and S-corps, on matters including formation, governance, mergers and acquisitions. Kaitlyn develops business succession plans for her clients to efficiently transfer ownership of family-owned businesses to the next generation or to key employees by implementing transfer restrictions, buy-out agreements, key man retention plans and profits and phantom equity interests. She has experience in private equity transactions, such as state and federal tax planning, tax-free reorganizations and mergers and complex limited liability company agreements and shareholder agreements. Kaitlyn has extensive knowledge of Tennessee's franchise and excise tax, including application for and maintenance of its various exemptions.

She also has significant experience in the formation, governance, and dissolution of IRC § 501(c)(3) public charities and private foundations and § 501(c)(4), (c)(6) and (c)(7) entities.



Professional Honors & Activities

- Listed in *Best Lawyers: Ones to Watch in America*™ for Corporate Law, Tax Law, and Trusts and Estates (2024)
- Member – Tennessee Bar Association
- Member – Memphis Bar Association
- Co-director – Race Judicata 5K, benefitting Memphis Bar Foundation Access to Justice programs (2018 – 2019)
- Director – Volunteer Income Tax Assistance Program (2018 – 2019)



Speaking Engagements

- "Attorney's Tax Toolkit," Memphis Bar Association, Young Lawyers' Division, CLE (March 2022)



Education

- New York University, LL.M. in Taxation, 2020
- University of Memphis Cecil C. Humphreys School of Law, J.D., 2019, cum laude
- University of Tennessee at Chattanooga, B.S., 2013



Admissions

- Tennessee, 2019

- United States Tax Court, 2021