

Erin E. Kriksciun Shareholder

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Erin Kriksciun, an Estate Planning and Administration Specialist certified by the Louisiana Board of Legal Specialization, counsels owners of closely held businesses, high-net-worth individuals, and family groups in their estate, tax, and business succession planning, and counsels fiduciaries, heirs, legatees, and trust beneficiaries in connection with contested estate and trust matters.

Ms. Kriksciun has significant experience in counseling family groups, owners of closely held businesses, and high-net-worth individuals in New Orleans and the Mandeville/Northshore area.

Her practice is focused on four distinctive areas, including:

### **Fiduciary Litigation**

Ms. Kriksciun navigates intra-family disputes and disputes with fiduciaries, such as will contests, trust disputes, and other fiduciary litigation matters, including those involving closely held family businesses. Erin also advises corporate and other fiduciaries in these disputes and provides guidance regarding the proper administration of trusts and estates. When attempts to amicably resolve disputes are not feasible, she works closely with litigators, providing skilled knowledge throughout the litigation process.

## **Estate Planning**

In estate planning, Ms. Kriksciun offers advice to clients about both common and sophisticated estate planning techniques, including the preparation of wills, powers of attorney and trust instruments, planning with life insurance, charitable planning, leveraged asset transfers, and business succession planning. Her clients include owners of closely held businesses, professional athletes, family groups, and other professionals, including attorneys and physicians.

### **Successions**

Ms. Kriksciun provides hands-on support to individuals and families after the loss of a loved one by guiding them through the estate administration process, including the orderly transmission of assets to heirs and legatees, post-mortem estate planning, and oversight of the preparation of federal estate tax returns.

### **Non-Profits**

She assists non-profits and charitable foundations with formation, application for tax-exempt status, compliance, and operational matters. She has represented organizations providing services, such as education, access to justice, special needs assistance, food-rescue programs and solutions for hunger, and Mardi Gras Krewes, as well as private family foundations.

Ms. Kriksciun has been recognized in Louisiana by Chambers USA High Net Worth in Private Wealth Law from 2020 - 2023.

# Representative Matters

Represented family members in multi-jurisdiction trust, succession, and limited liability company litigation involving claims for breach of fiduciary duty, demands for and traversals of accountings, S

- corporation tax issues, and estate tax allocation issues. Obtained favorable result for the client, including the transfer of control of various assets involved in the dispute.
- Represented family members/trust beneficiaries in a lawsuit against trustees for various breaches of fiduciary duties relating to their management of an iconic local grocery store held in trust. Ultimately obtained control and placed management of the grocery store back into the hands of family members.
- Represented a professional athlete and his family in connection with estate planning and succession administration.
- Prepared a complex business succession plan for a family real estate business as part of overall estate planning for a local couple.
- Represented family members in a lawsuit against an executor who improperly obtained a Judgment of Possession in her favor, despite non-compliance with Louisiana law. Obtained relief for the family members by having the Judgment of Possession nullified and a testamentary trust modified to comply with Louisiana law.

# **Professional Honors & Activities**

- Certified Estate Planning and Administration Specialist by the Louisiana Board of Legal Specialization
- Listed in *Chambers USA High Net Worth* in Louisiana Private Wealth Law (2020 2023)
- Listed in The Best Lawyers in America® for Closely Held Companies and Family Businesses Law
- Selected to Louisiana Rising Stars (2017 2018, 2020 2022)
- Named a "Top Lawyer" by New Orleans Magazine (2015 2023)
- Member New Orleans Bar Association
- Honoree New Orleans CityBusiness Leadership in Law (2022)
- Member New Orleans Estate Planning Council
- Co-Chair Exam Committee of the Louisiana Board of Legal Specialization Advisory Board (Estate Planning & Administration)
- Member Loyola University New Orleans College of Law Estate Planning Conference Planning Committee
- Former Member Juvenile Diabetes Research Foundation
  - Former Member. New Orleans Committee
  - Former President, New Orleans Branch
  - Former Board Member, Louisiana Chapter
  - Former Treasurer, Louisiana Chapter

### Publications

- Co-author "Determining Reasonable Compensation for Small Nonprofits," *Taxation of Exempts* (July/August 2019)
- "Tax Gross-Up as an Equalizer for Employees," LGBT Litigator (Spring 2013, Vol. 3, No.2)
- Comment "A Disastrous Effect: Hurricane Katrina's Impact on Louisiana Landlord-Tenant Law and the Need for Legislative and Judicial Action," 52 Loyola Law Review 877 (2006)

# **Speaking Engagements**

- "The Dos and 'Seriously, Don'ts' of Income Tax Planning for Estate Planning Lawyers," 53rd Annual Louisiana State University Estate Planning Conference (October 2023)
- "Drafting Wills to Prevent Disputes," Louisiana Professionals of New Orleans (LPNO) (May 2023)
- "Drafting Wills to Prevent Disputes," New Orleans Bar Association 2022 Procrastinators' Program (December 2022)
- "When Trusts and LLCs Collide," Loyola Estate Planning Conference (December 2022)

- "Clear Title and Successions," Louisiana State Bar Association Access to Justice Program (June 2022)
- "Using Sophisticated Living TRUST Structures" and "Advanced WILLS: Writing Provisions to Prevent Disputes," National Business Institute Advanced Estate Planning Seminar (October 2018)
- "Bylaws, Articles of Incorporation and Policies: Pitfalls to Avoid" and "Handling Operational Issues and Challenges," National Business Institute Tax Exempt Organization Boot Camp (August 2017)
- "Estate Planning for the 'Merely' Wealthy Client Under New Tax Law," 25th Annual Tulane Estate Planning Institute (November 2016)
- "Restructuring and Terminating Exempt Organizations: Procedures and Pitfalls," National Business Institute Tax Exempt Organizations from Start to Finish Seminar (September 2016)

## Education

- New York University School of Law, LL.M. in Taxation, 2008
- Loyola University New Orleans College of Law, J.D., 2007, cum laude
  - Practicum/Substance & Citation Editor, Loyola Law Review
- American University, M.A., 2004
- American University, B.A., 2003

# Admissions

- Louisiana, 2007
- U.S. District Court for the Eastern District of Louisiana