



M. Kaitlyn Larroux

Associate

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Kaitlyn Larroux, an associate in Baker Donelson's Memphis office and a member of the Tax Group, focuses her practice on privately held business transactions, complex estate and gift tax planning, and tax-exempt organizations.

Kaitlyn has represented numerous privately held businesses across multiple U.S. and international industries. Her counsel covers all aspects of forming, operating, selling, or purchasing privately held LLCs, S corporations, and C corporations. She regularly drafts complex LLC agreements, shareholder agreements, and purchase agreements and crafts tax-advantaged acquisition and reorganization plans. Kaitlyn develops business succession plans for her clients to efficiently transfer ownership of family-owned businesses to the next generation or key employees by implementing transfer restrictions, buy-out agreements, key employee retention plans, and profits and phantom equity interests. She also has extensive knowledge of Tennessee's franchise and excise tax, including application for and maintenance of its various exemptions.

Additionally, Kaitlyn advises her clients on wealth transfer planning, including drafting complex wills and revocable trusts, generation-skipping trusts, intentionally defective grantor trusts (IDGTs), grantor retained annuity trusts (GRATs), inter vivos QTIP trusts, life insurance trusts (ILITs), and domestic asset protection trusts (DAPT). She also prepares and reviews federal estate and gift tax returns for taxable estates and conveyances.

Kaitlyn has significant experience in the formation, governance, and dissolution of IRC § 501(c)(3) public charities and private foundations, as well as 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, 2025)
- Treasurer – Association for Women Attorneys (2025)
- Adjunct Professor, Partnership Taxation – Cecil C. Humphreys School of Law (Fall 2024)
- Member – Tennessee Bar Association
- Member – Memphis Bar Association



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