



**Arizona Office**

602-388-1262  
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**Related Practice Areas**

- Commercial Litigation
- Corporate Governance
- Election Law
- Government Ethics Compliance
- Lobbying and Grassroots Advocacy
- Non-Profit and Tax-Exempt Organizations
- Political Law

**Rebecca Layne**  
**Senior Associate**

Rebecca Layne is a senior associate with Holtzman Vogel, focusing her practice on tax-exempt organizations, nonprofit and corporate governance, election law, tax strategy, and litigation.

Prior to joining the firm, Rebecca was a Senior Attorney with the Internal Revenue Service in the Office of Chief Counsel where she litigated numerous cases in the United States Tax Court and advised on a wide range of tax matters. Prior to her time at the IRS, she was an Honors Trial Attorney for the United States Department of Justice in the Tax Division, where she litigated dozens of cases throughout the Southeastern United States. She began her career as a law clerk to the Honorable Kathleen Kerrigan at the United States Tax Court.

**Education**

- Loyola Law School, J.D., Concentration in Tax Law with Honors
  - Order of the Coif
  - Gregory W. Goff Award Recipient (Top Tax JD Student)
  - Tuition Scholarship
- Loyola Law School, LL.M., Tax
  - Lynn Witte Memorial Award Recipient
- University of Southern California, B.A., *cum laude*, Psychology and Communication
  - Psychology Honors Program
  - Summer Undergraduate Research Fund Scholarship Recipient

**Bar & Court Admissions**

- California Bar
- U.S. Tax Court

**Clerkship/Government Experience**

- Internal Revenue Service, Office of Chief Counsel - Senior Attorney
- United States Department of Justice, Tax Division - Honors Trial Attorney
- United States Tax Court, Honorable Kathleen Kerrigan - Law Clerk

**Community Involvement**

- Fresh Start (Arizona Nonprofit) - Auxiliary Board Member