Jennings Haug Keleher McLeod Waterfall LLP


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## Services

- Business Succession Planning
- Charitable Planning
- Estate & Gift Tax Planning
- Estate Planning, Wills & Trusts
- Probate & Trust Administration

# Daren J. Layton

Daren's legal practice focuses on lifetime planning as well as probate and trust administration matters. He assists clients in creating and implementing personalized estate plans, navigating income, gift and estate tax issues, business succession matters, and charitable planning.

Daren regularly works with clients' other professional advisers to ensure a holistic approach is provided and that each client's specific goals are communicated and achieved.

In addition to being a lawyer, Daren is also a certified public accountant (CPA) and in Fall 2023 he served as co-adjunct professor at the University of Arizona James E. Rogers College of Law for a Estates & Trusts Course.

## Bar Admissions

- Arizona
- Supreme Court of Arizona
- United States Tax Court

## Education

**University of Arizona**, James E. Rogers College of Law, J.D., (2012)

**Arizona State University**, W.P. Carey School of Business, M.S. in Taxation (2008)

**Arizona State University**, W.P. Carey School of Business, B.S. in Accountancy (2007)

## Classes & Seminars

- Co-Presenter, *"Thank-you Letters: What Your Mother Never Taught You,"* **Planned Giving Roundtable of Southern Arizona** (January 2024)
- Co-Presenter, *"Fiduciary Income Taxation,"* **Southern Arizona Estate Planning Council** (June 2023)
- Co-Presenter, *"Charitable Contributions – Substantial Compliance,"* **Steven W. Phillips Tucson Tax Study Group** (December 2022)
- Presenter, *"Beneficiary Designations – Easy Money or Not?"* **Planned Giving Roundtable of Southern Arizona** (October 2022)

## Classes & Seminars (cont.)

- Co-Presenter, *"Issues in Contract Drafting for Estates and Trusts,"* **State Bar of Arizona** (May 2021)
- Co-Presenter, *"Entity Selection and Issues for the Estate Planner,"* **State Bar of Arizona** (October 2020)
- Co-Presenter, *"Tax Issues for Decedents, Estates & Trusts,"* **Pima County Bar Association** (May 2019)
- Presenter, *"Tax Issues for Decedents, Estates & Trusts,"* **NALS Annual Education Conference & National Forum** (September 2018)
- Co-Presenter, *"Asset Protection – Common Strategies and Myths,"* **Jewish Community Foundation of Southern Arizona**, 2017 Summer Series (August 2017)
- Co-Presenter, *"Subchapter J Bootcamp: Income Taxation of Trusts and Estates,"* **Jewish Community Foundation of Southern Arizona**, 2016 Summer Series (July 2016)
- Presenter, *"The Alternative Minimum Tax & Year-End Charitable Gift Planning,"* **Planned Giving Roundtable of Southern Arizona** (November 2014)
- Co-Presenter, *"Charitable Gift Planning,"* **Tucson Tax Study Group** (September 2014)
- Presenter, "Investing with Self-Directed IRAs," **Fourth Annual Tucson Real Estate Seminar** (March 2014)

## Professional Associations & Memberships

**State Bar of Arizona**, Member
  - Probate and Trust Section, Member
  - Tax Law Section, Member

**Pima County Bar Association**, Member

**Southern Arizona Estate Planning Council**, Member

**Steven W. Phillips Tucson Tax Study Group**, Member

**Planned Giving Roundtable of Southern Arizona**, Member and Past Director, Treasurer, and President

**Professional Advisory Committee for the Community Foundation for Southern Arizona**, Member

**Professional Advisory Committee for the University of Arizona Foundation**, Past Member

## Pro Bono Activities

**Step Up to Justice**, Volunteer Attorney (2021 – Present)

## Community Involvement

**SARSEF**, Director/Treasurer (2018 – 2024)

**Boy Scouts of America**, Eagle Scout and Volunteer (2020 – Present)

**YMCA of Southern Arizona**, Ott Family Branch, Forer Advisory Board Member (2016 – 2020)