

**Phoenix, AZ Office**

602-388-1262

rlayne@holtzmanvogel.com

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

Of Counsel

Rebecca Layne is Of Counsel 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

- *Not admitted in Arizona
- 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

News & Insights

- Federal District Court Issues Opinion Finding IRS 501(c)(4) Political Activity Standard Unconstitutionally Vague
- In-Compliance: Holtzman Vogel's September 2025 Political Law Update
- In-Compliance: Holtzman Vogel's August 2025 Political Law Round-Up
- In-Compliance - Holtzman Vogel's July 2025 Political Law Update
- IRS Enters into Consent Decree Limiting Application of Johnson Amendment; New Position Allows Churches to Endorse Candidates in

Certain Situations

- In-Compliance: Holtzman Vogel's May 2025 Political Law Round-Up
- 2025 Arizona Election Law Refresher: Uncertainty and the FEC
- In-Compliance: Holtzman Vogel's April 2025 Recap
- In-Compliance: Holtzman Vogel's March 2025 Round-Up
- Holtzman Vogel Files SCOTUS Amicus Brief in "Counsel Mandate" Case
- National Political, Regulatory & Litigation Law Firm Holtzman Vogel Adds Six Attorneys

Community Involvement

- Fresh Start (Arizona Nonprofit) - Auxiliary Board Member