

Daren J. Layton, Esq., CPA
Waterfall, Economidis, Caldwell, Hanshaw & Villamana, PC
5210 East Williams Circle, Suite 800
Tucson, Arizona 85711
Phone: (520) 745-7815
Fax: (520) 745-1279
dlayton@waterfallattorneys.com

Daren J. Layton assists clients in creating and implementing personalized estate plans, navigating income, gift and estate tax issues, business succession matters, and charitable planning. In addition to lifetime planning, Daren assists clients with probate and trust administration matters. Daren is also a certified public accountant (CPA).

Education

- University of Arizona, James E. Rogers College of Law (J.D., 2012)
- Arizona State University, W.P. Carey School of Business (M.S., Taxation, 2008)
- Arizona State University, W.P. Carey School of Business (B.S., Accountancy, 2007)

Professional Associations

- State Bar of Arizona
 - 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
- Professional Advisory Committee for the Community Foundation for Southern Arizona, Member
- Planned Giving Roundtable of Southern Arizona, Former Director, Treasurer, and President
- Professional Advisory Committee for the University of Arizona Foundation, Former Member
- Young Tax Professionals, Former Member

Publications & Presentations

- “Fiduciary Income Taxation,” Co-Presenter, Southern Arizona Estate Planning Council (June 2023)
- “Charitable Contributions – Substantial Compliance,” Co-Presenter, Steven W. Phillips Tucson Tax Study Group (December 2022)
- “Beneficiary Designations – Easy Money or Not?,” Presenter, Planned Giving Roundtable of Southern Arizona (October 2022)

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

Community/Civic Activities

- Southern Arizona Research, Science and Engineering Foundation (SARSEF), Director and Treasurer
- Boy Scouts of America, Eagle Scout and Volunteer
- YMCA of Southern Arizona – Ott Family Branch, Former Advisory Board Member