

Contact**Houston**

1200 Smith Street, Suite 1400
Houston, Texas 77002-4310
Tel: 713.658.1818
Fax: 713.658.2553

Atlanta

191 Peachtree Street, N.E.,
Forty-Sixth Floor
Atlanta, Georgia 30303
Tel: 404.659.1410
Fax: 404.659.1852

Philadelphia

300 Conshohocken State Road
Suite 570
West Conshohocken, PA 19428
Tel: 610.772.2300
Fax: 610.772.2305

San Antonio

112 East Pecan Street, Suite
1450
San Antonio, Texas 78205
Tel: 210.253.8383
Fax: 210.253.8384

Chamberlain Hrdlickas Stuart Clements and Leo Unzeitig earn Tax Law Board Certification from the Texas Board of Legal Specialization

Only 182 attorneys in Texas hold Tax Law Board Certification

January 27, 2022

Stuart Clements and Leo Unzeitig, associate attorneys in the Houston and San Antonio tax practices of Chamberlain Hrdlicka, have recently earned the Tax Law Board Certification from the Texas Board of Legal Specialization (TBLS). TBLS will host an Induction Ceremony and Reception honoring the 2021 Board Certified Inductees on Friday, March 18, 2022 at the AT&T Executive Education and Conference Center in Austin.

We're proud of Leo and Stuart for achieving the Tax Law Board Certification so early in their respective careers, said Larry Campagna, managing shareholder of Chamberlain Hrdlicka. Our firm has been fortunate to attract and retain exceptional talent by offering up-and-coming lawyers the opportunity to grow professionally and develop their practices at an accelerated pace.

Board certification applicants must show substantial involvement and special competence in tax law practice by providing such information as may be required by TBLS. The standards for attorney certification are established by the TBLS, with an approval of the Supreme Court of Texas. In determining special competence, TBLS considers the substance and complexity of the tasks submitted by applicants to show the required substantial involvement in the specialty area; the professional accomplishments of the attorney in the specialty area; the skill and ability of an attorney in the specialty area; the knowledge of the attorney as shown on the specialty area examination; and the character and fitness of the attorney. Certification applicants must also pass a written examination applied uniformly to all certification applicants to demonstrate sufficient knowledge, proficiency, and expertise in the specialty area to justify the representation of special competence to the legal profession and to the public. Only 182 attorneys in Texas currently hold tax law board certification, including 36 in Houston and 20 in San Antonio. Less than 7% of all Texas attorneys are board certified across all practice areas.

Stuart Clements is a senior associate in Chamberlain Hrdlickas Houston and San Antonio tax practice, where he advises both individual and institutional clients in federal, state, and international tax planning and controversy matters, including income, employment, transfer, and excise tax considerations. He has experience structuring and implementing a wide variety of taxable and non-taxable transactions and reorganizations, and specializes in corporate and partnership tax issues relating to captive insurance companies and other affiliated businesses. Clements is also engaged in an estate planning and administration practice, handling design and

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drafting of wills, trusts, and business succession planning and administration for high net-worth individuals and fiduciaries. He also has experience resolving taxpayer issues at the administrative level for taxpayers in IRS examination or collection status and has handled civil tax litigation matters, including proceedings before the United States Tax Court and United States District Court.

Clements graduated with a bachelors degree in philosophy from the University of Houston. He earned his law degree, cum laude, from the University of South Carolina School of Law and received a master of laws degree in taxation from the New York University School of Law. Between 2012 and 2013, he served as the editor in chief for the ABA Real Property, Trust & Estate Law Journal. He is a member of the American Bar Association: Tax Section; the State Bar of Texas: Tax Section, where he sits on the Tax Controversy Committee and participates in the U.S. Tax Court Pro Bono Program; as well as the Houston and San Antonio Bar Associations. He was named to 2022 Best Lawyers in America "Ones to Watch".

Leo Unzeitig is a senior associate in Chamberlain Hrdlickas San Antonio tax practice, where he focuses on a wide range of federal tax controversy and litigation matters at all stages before the Internal Revenue Service and federal courts. He has successfully represented clients administratively in significant cases involving worker classification issues, method of accounting issues, foreign tax credits, and general collection matters. In addition to his work with Chamberlain Hrdlicka, Unzeitig is also an adjunct professor at the University of the Incarnate Word, teaching Tax Research to graduate accounting students. He is also a Certified Public Accountant and prior to joining Chamberlain Hrdlicka he was a judicial clerk to the Honorable Juan F. Vasquez at the U.S. Tax Court in Washington D.C.

Unzeitig received a bachelors degree in business administration and a masters degree in accounting from Trinity University. He earned his law degree, magna cum laude, from St. Marys University School of Law and the master of laws degree in taxation, with distinction, from Georgetown University Law Center. He is a Fellow of the San Antonio Bar Foundation, and an active member of the Federal Bar Association, Texas Society of Certified Public Accountants (where he sits on the Federal Tax Policy Committee), San Antonio CPA Society, American Bar Association - Tax Section, San Antonio Bar Association, and William S. Sessions American Inn of Court. He has been named to 2022 Best Lawyers in America: Ones to Watch and Scene in S.A., San Antonios Best Lawyers - Tax Litigation. He also enjoys counseling taxpayers through the Tax Court Pro Bono Program sponsored by the State Bar of Texas Tax Section.

About Texas Board of Legal Specialization

The Texas Board of Legal Specialization (TBLS) was established in 1974 by the Supreme Court of Texas. TBLS certifies lawyers and paralegals that have substantial, relevant experience in select areas of law, completed continuing legal education hours in the specialty area, and passed a rigorous exam. Consumers and organizations get the highest quality of legal services when working with Board Certified lawyers and paralegals.

