

Practice Areas

- Tax Controversy & Litigation
- Tax Planning & Business Transactions
- State and Local Tax Controversy & Planning
- Tax
- Employee Retention Tax Credit (ERC and ERTC)

Education

- Georgetown University Law Center, LL.M. in Taxation, with distinction, 2016
- St. Marys University School of Law, J.D., magna cum laude, 2015
- Trinity University, M.S. in Accounting, 2012
- Trinity University, B.S. in Business Administration, 2011

Honors

- Listed, *Best Lawyers: Ones to Watch in America* Litigation and Controversy - Tax (2024-2026)
- Listed, *Best Lawyers: Ones to Watch in America* Tax Law (2022-2026)

Leo Unzeitig

Shareholder

San Antonio

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Leo Unzeitig is a shareholder in Chamberlain Hrdlicka's San Antonio office. He assists clients with a broad range of domestic and international tax controversy and litigation matters at all stages before the Internal Revenue Service and federal courts. Leo's practice is wide-ranging, reflecting significant experience with Trust Fund Recovery Penalty investigations and litigation, civil-penalty defenses under the Affordable Care Act (including 4980H employer-shared-responsibility assessments), cross-border tax issues, and captive-insurance examinations and litigation. He also represents taxpayers and tax professionals in promoter-penalty investigations, John Doe summons proceedings, and other high-stakes enforcement actions. Leo has also guided numerous clients through Employee Retention Credit (ERC) claims, audits, appeals, and litigation.

His litigation experience includes notable matters such as *Joyner Family Ltd. Pship v. Commissioner*, a method-of-accounting case involving the computation of taxable income, *Taylor Lohmeyer Law Firm PLLC v. United States*, a case in which a John Doe summons was issued to a law firm, and *Aroeste v. United States*, a significant international-tax case addressing the application of the U.S.-Mexico Income Tax Treaty. He was also part of the Chamberlain Hrdlicka team that successfully defeated the government's motion for summary judgment in *United States v. Fourier*, a Trust Fund Recovery Penalty case.

In addition, Leo frequently assists individuals and businesses in IRS collection matters, including cases where the government seeks to collect substantial outstanding liabilities through liens, levies, seizures, and federal court actions. Leo also advises clients on tax-planning and transactional matters, especially where controversy risk and technical complexity intersect.

For several semesters, Leo was an adjunct professor at the University of the Incarnate Word teaching Tax Research. He also regularly enjoys counseling taxpayers through the Tax Court Pro Bono Program sponsored by the State Bar of Texas Tax Section and takes great pride in being a contributing member of the Texas

- Named Rising Star, Texas Legal Awards 2023
- Listed, *San Antonio Super Lawyers: Rising Star* - Tax Controversy and Litigation (2022-2025)
- Scene in S.A., San Antonios Best Lawyers, Tax Litigation
- Fellow, Texas Bar Foundation
- Deans List, Georgetown University Law Center
- Deans List, St. Marys University School of Law
- Member, John Harlan Society, St. Marys University School of Law
- Recipient, Ernst & Young Academic Excellence Scholarship

Bar Admissions

- Texas
- Board Certified Tax Law, Texas Board of Legal Specialization

Court Admissions

- U.S. Tax Court

Clerkships

- Law Clerk, The Honorable Juan F. Vasquez, United States Tax Court, May 2016 June 2017

Leo Unzeitig, *Continued*

Society of CPAs Federal Tax Policy Committee.

Before joining Chamberlain Hrdlicka, Leo served as a judicial law clerk to the Honorable Juan F. Vasquez of the U.S. Tax Court in Washington, D.C. Leo is also a Certified Public Accountant and Board Certified in Tax Law by the Texas Board of Legal Specialization.

Certifications

- Certified Public Accountant
- Board Certified in Tax Law by the Texas Board of Legal Specialization
- Graduate of the State Bar of Texas Tax Section Leadership Academy

Professional Affiliations

- Fellow of the Texas Bar Foundation
 - Fellow of the San Antonio Bar Foundation
 - Federal Bar Association
 - Texas Society of Certified Public Accountants
 - San Antonio CPA Society
 - American Bar Association, Tax Section
 - San Antonio Bar Association
 - William S. Sessions American Inn of Court
 - Federal Tax Policy Committee of the Texas Society of CPAs
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Leo Unzeitig, Continued

- Intern, The Honorable
David Alan Ezra, United
States District Court for the
Western District of Texas,
January 2014 March 2014

