# Andrew P. Nelson

Associate

Houston

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## OVERVIEW

Andrew advises businesses and individuals on a wide range of tax matters, including tax and structuring analysis for mergers and acquisitions, financings, joint ventures, and private equity transactions. He also represents partnerships, limited liability companies, corporations, joint ventures, and tax-exempt entities in various transactional and business needs, including entity formation and drafting operating agreements.

Andrew has experience with transactions involving renewable energy projects and advising businesses on the impact of the Inflation Reduction Act of 2022.

Andrew also has experience representing individuals and businesses in tax disputes with the Internal Revenue Service and assisting in tax litigation before the U.S. Tax Court.

## REPRESENTATIVE MATTERS

- Assisted in representing a renewable developer and owner-operator of utility-scale solar energy projects in the acquisition of a portfolio of development-stage solar projects.
- Assisted in representing the developer of solar energy projects in analyzing the eligibility for tax credits under the Inflation Reduction Act of 2022 and negotiating the sale of eligible tax credits to a third party.
- Assisted in representing a hydropower developer in analyzing the eligibility for energy credits under Code Section 48 and the Inflation Reduction Act of 2022.
- Assisted in representing the developer of a carbon capture, transport, and sequestration project in drafting and negotiating a joint venture agreement.
- Assisted in advising a consortium of established investors in the solar energy industry, including an affiliate of Greenbacker Capital Management, LLC, in the acquisition of Sunlight Financial Holdings.
- Assisted in representing Greenbacker Capital Management, LLC, in its strategic investment in Swell Energy, a California-based residential energy storage developer and aggregator.
- Assisted in representing Kelvin, a national leader in intelligent HVAC solutions, to form an exclusive partnership with ClearGen LLC, a provider of capital for innovative energy solutions.
- Assisted in representing Trinity Gas Storage, LLC, in its funding for its natural gas storage facility in East Texas.
- Assisted in representing Pinnacle Midstream in its sale to Phillips 66.

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- Assisted in representing WildFire Energy I LLC, an independent energy platform company, in the acquisition of approximately 237,000 net acres and interests in 465 wells in the East Texas Eagle Ford from Apache Corporation and subsidiaries.
- Assisted in representing an oilfield services company in an equity-for-equity combination transaction.
- Assisted in representing an oil and gas company in an underwritten public offering of 40 million shares of common stock.
- Assisted in representing a midstream oil and gas company in an initial capital commitment of $400 million.
- Assisted in representing an oil and gas company in a crude oil prepayment agreement.
- Assisted in representing many business and individual taxpayers in federal tax disputes with the Internal Revenue Service, including misclassification of workers and providing Section 530 relief.

## AWARDS

*Best Lawyers in America*®: Ones to Watch, Tax Law (2027)

## TOP AREAS OF FOCUS

- Energy Tax
- Inflation Reduction Act of 2022 – Energy Industry Implications
- Renewable Energy
- Tax

## ALL AREAS OF FOCUS

- Corporate
- Energy Tax
- Inflation Reduction Act of 2022 – Energy Industry Implications
- Mergers + Acquisitions
- Private Equity
- Renewable Energy
- Tax
- Tax Controversy + Litigation
- Transactions + Planning

## EDUCATION AND CERTIFICATIONS

### EDUCATION

- New York University School of Law, LL.M., 2017
- Southern Methodist University Dedman School of Law, J.D., *cum laude*, 2016, associate managing editor, *SMU Science and Technology Law Review*
- The University of Texas at Austin, B.A., 2013

### BAR ADMISSIONS

- Texas

## PUBLICATIONS

- Co-author, "Court Concludes on Cost Approach in *Alta Wind*, But It May Not Have Changed Status Quo," *Troutman Pepper Locke*, July 15, 2026.
- Co-author, "Treasury and IRS Release Updated Guidance on Energy Communities," *Troutman Pepper Locke*, June 15, 2026.
- Co-author, "District Court Vacates IRS Notice 2025-42, Restoring Five Percent Safe Harbor Option for Beginning of Construction," *Troutman Pepper Locke*, June 12, 2026.
- Co-author, "Treasury and IRS Issue FEOC Material Assistance Guidance," *Troutman Pepper Locke*, February 20, 2026.
- Co-author, "IRS Issues Proposed Regulations on Clean Fuel Production Credits," *Troutman Pepper Locke*, February 12, 2026.
- Co-author, "IRS Issues Beginning of Construction Guidance in Response to July Executive Order," *Troutman Pepper Locke*, August 18, 2025.
- Co-author, "Navigating the One Big Beautiful Bill Act: A Practical Guide," *Troutman Pepper Locke*, July 8, 2025.
- Co-author, "Treasury and IRS Release Updated Guidance on Energy Communities," *Troutman Pepper Locke*, June 26, 2025.
- Co-author, "Tax Credit Implications of the One Big Beautiful Bill Act," *Troutman Pepper Locke*, June 10, 2025.
- Co-author, "The One Big Beautiful Bill: Initial Analysis of Key Provisions for the Real Estate Industry," *Troutman Pepper Locke*, June 5, 2025.
- Co-author, "Treasury and IRS Issue Updated Domestic Content Guidance Under IRA and First Updated Elective Safe Harbor," *Troutman Pepper Locke*, January 28, 2025.
- Co-author, "Treasury and IRS Issue Final Regulations on Clean Electricity Production and Investment Tax Credits," *Troutman Pepper Locke*, January 23, 2025.
- Co-author, "IRS Issues Final Regulations on Clean Hydrogen Tax Credits," *Troutman Pepper Locke*, January 15, 2025.
- Co-author, "Treasury Issues Final Regulations Providing Guidance on Transfer of Certain Credits Under the Inflation Reduction Act," Locke Lord Deep Dive, June 5, 2024.
- Co-author, "IRS Releases Final Direct Pay Energy Tax Credit Regulations," Locke Lord QuickStudy, March 19, 2024.
- Co-author, "Examining Proposed Regulations on Expanded ITC Under Inflation Reduction Act," Locke Lord Deep Dive, December 19, 2023.
- Co-author, "Treasury Issues Proposed Regulations on Expanded ITC Under Inflation Reduction Act, Boosting Storage, Offshore Wind," Locke Lord QuickStudy, November 21, 2023.
- Co-author, "Infrastructure Investment and Jobs Act Brings an Early End to the Employee Retention Credit," Locke Lord, November 22, 2021.
- Co-author, "Proposed Legislative Extension of Investment Tax Credits for Energy Storage Technologies," Locke Lord QuickStudy, March 30, 2021.
- Co-author, "IRS Issues Carried Interest Guidance," Locke Lord QuickStudy, August 7, 2020.
- Co-author, "CARES Act Guide: Overview of IRS Guidance Regarding Bonus Depreciation on Qualified Improvement Property," Locke Lord QuickStudy, May 7, 2020.
- Co-author, "CARES Act Guide: Overview of IRS Guidance Regarding the Employee Retention Credit," Locke Lord QuickStudy, May 4, 2020.
- Co-author, "CARES Act Guide: Overview of IRS Guidance Regarding Deferral of Employment Tax Deposits and Payments," Locke Lord QuickStudy, April 13, 2020.
- Co-author, "CARES Act Guide: Overview of IRS Guidance Allowing Partnerships to File Amended Returns," Locke Lord QuickStudy, April 10, 2020.

- Co-author, “UPDATE: CARES Act Guide: Overview of Key Business Tax Provisions,” Locke Lord Quick Study, April 2, 2020.
- Co-author, “IRS Guidance Regarding Waiver of Penalties and Acquiring Advance Payments for Payroll Tax Credits,” Locke Lord QuickStudy, April 2, 2020.