

John C. Nelson, Jr.

Associate

Houston

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OVERVIEW

John advises businesses and individuals on a wide range of tax matters. With a background in both accounting and law, John focuses his practice on tax and structuring analysis regarding mergers and acquisitions, restructurings, financings, spin-offs, entity formations, and other business transactions for public and private companies, including C corporations, S corporations, partnerships, limited liability companies, joint ventures, private equity, and tax-exempt organizations.

John has experience in matters regarding renewable energy projects and advises both taxable and tax-exempt entities (including state and local governments and 501(c)(3) organizations) in tax credit qualification, tax credit transfers, and direct pay elections.

John also represents individuals and companies in all stages of tax disputes with the Internal Revenue Service and state level taxing authorities.

AWARDS

- Mississippi Society of CPAs, Silas M. Simmons Bronze Medal (2019)

TOP AREAS OF FOCUS

- [Energy Tax](#)
- [Renewable Energy](#)
- [Tax](#)

EDUCATION AND CERTIFICATIONS

EDUCATION

- The University of Mississippi School of Law, J.D., *summa cum laude*, 2023, co-valedictorian; business manager, *Mississippi Law Journal*
- The University of Mississippi, MTax, *summa cum laude*, 2019

- The University of Mississippi, Bachelor of Accountancy, *magna cum laude*, 2018

BAR ADMISSIONS

- Texas
- Mississippi

PUBLICATIONS

- 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, "The One Big Beautiful Bill Act: Analysis of Key Amendments to the Excise Tax Imposed on Certain Private College and University Endowments," *Troutman Pepper Locke*, July 23, 2025.
- Co-author, "The One Big Beautiful Bill Act: Analysis of Key Provisions for the Real Estate Industry," *Troutman Pepper Locke*, July 17, 2025.
- Co-author, "The One Big Beautiful Bill Act: Analysis of Key Provisions for Investment Funds and Sponsors," *Troutman Pepper Locke*, July 15, 2025.
- Co-author, "The One Big Beautiful Bill Act: Analysis of Key Provisions for Private Equity Funds and Their Portfolio Companies," *Troutman Pepper Locke*, July 15, 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 Private Equity Funds and Their Portfolio Companies," *Troutman Pepper Locke*, June 9, 2025. Cited in *The Lever* and *MSN*, June 19, 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, "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.