McKenzie L. Bayliss

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OVERVIEW

McKenzie advises energy and financial service clients on a range of international and federal tax matters. She assists tax equity investors and developers of renewable energy projects (including wind, solar, and battery facilities) in structuring transactions, such as partnership flips and sale-leasebacks, and qualifying for tax incentives. McKenzie's practice also includes advising on mergers and acquisitions, private equity transactions, and various transactions involving partnerships, LLCs, and other pass-through entities.

McKenzie received her Master of Laws in Taxation from Georgetown University Law Center. She earned her J.D., *cum laude* with a certificate of concentration in business law, from Stetson University College of Law. During law school, McKenzie served as the editor-in-chief of the *Stetson Journal of Advocacy and Law*, was the pro bono chair of the Tax Law Society, and was awarded the Maria G. Martin Award for Legal Ethics and William F. Blews Pro Bono Service Award.

** Licensed to practice in the District of Columbia and New York. Not admitted in Florida.*

AWARDS

- Honors, Capital Pro Bono Honor Roll, D.C. Access to Justice Commission and the D.C. Bar Pro Bono Center (2025)

TOP AREAS OF FOCUS

- Energy Tax
- Renewable Energy
- Tax

EDUCATION AND CERTIFICATIONS

EDUCATION

- Georgetown University Law Center, LL.M. (Taxation), 2023

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- Stetson University College of Law, J.D., 2022
- Stetson University, Bachelor's Degree, 2019, political science and government

BAR ADMISSIONS

- New York
- District of Columbia

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, "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, "IRS Issues Final Regulations on Energy Property and Rules Applicable to Energy Credit Under Section 48," *Troutman Pepper*, December 11, 2024.
- Co-author, "IRS Issues Final Regulations on Section 45X Credits for Advanced Manufacturing Production Credit ," *Troutman Pepper*, October 31, 2024.
- Co-author, "'Energy Communities' Update May Clarify Tax Credit Eligibility," *Law360*, June 17, 2024.
- Co-author, "Treasury and IRS Release Updated Guidance on Energy Communities," *Troutman Pepper*, June 10, 2024.
- Co-author, "Treasury and IRS Issue Additional Domestic Content Guidance Under IRA and New Elective Safe Harbor," *Troutman Pepper*, May 22, 2024.
- Co-author, "IRS Issues Final Regulations on Tax Credit Transfers," *Troutman Pepper*, May 1, 2024.
- Co-author, "Energy Community Tax Credit Boost Will Benefit Wind Sector," *Law360*, April 15, 2024.
- Co-author, "Treasury and IRS Release Further Guidance on Energy Community Enhancements Under IRA," *Troutman Pepper*, March 26, 2024.
- Co-author, "IRS Issues Final Regulations on Direct Pay," *Troutman Pepper*, March 8, 2024.
- Co-author, "IRS Launches Pre-Filing Registration Portal," *Troutman Pepper*, January 3, 2024.

- Co-author, “IRS Issues Proposed Regulations on Clean Hydrogen Tax Credits,” *Troutman Pepper*, December 29, 2023.
- Co-author, “Tax Court Rules That Limited Partners May Be Subject to Self-Employment Tax,” *Troutman Pepper*, December 4, 2023.
- Co-author, “IRS Issues Proposed Regulations on Energy Property and Rules Applicable to Energy Credit Under Section 48,” *Troutman Pepper*, November 28, 2023.