Mitchell T. Emmert

Counsel

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OVERVIEW

Mitchell advises a wide range of clients on federal, state, and local tax matters. He regularly 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. His practice also includes advising on mergers and acquisitions, private equity transactions, and various transactions involving partnerships, LLCs, and other pass-through entities.

REPRESENTATIVE MATTERS

- Represented a sponsor in connection with the development and tax equity financing of a solar + storage project with a nameplate capacity of 275 MW (solar) and 125 MW (battery) in Texas.
- Represented an investor in connection with the tax equity financing of a 144 MW wind project in Washington.
- Represented an investor in connection with the tax equity financing of a 160 MW solar project in California.
- Represented a sponsor on the purchase and project financing (debt and tax equity) of a 200 MW solar project in Texas.
- Represented an investor in connection with providing construction loan, tax equity bridge loan, and term loan facilities for a 235 MW wind facility, including the repowering and expansion of an existing wind facility, in New Mexico.
- Represented investors and sponsors in connection with multiple sale-leaseback transactions, including both limited recourse and full recourse leases, for more than 30 projects located throughout the U.S.
- Represented multiple buyers and sellers in connection with the purchase and sale of multiple wind and solar energy projects, including early-stage development projects, late-stage development projects, and operational projects.

AWARDS

- *Best Lawyers in America®: Ones to Watch*: Tax Law (2023-2025)

TOP AREAS OF FOCUS

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- Energy Tax
- Renewable Energy
- Tax

ALL AREAS OF FOCUS

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

PROFESSIONAL/COMMUNITY INVOLVEMENT

- Member, Tax Section, Oregon State Bar Association

EDUCATION AND CERTIFICATIONS

EDUCATION

- New York University School of Law, LL.M. (Taxation), 2014
- Pepperdine University, J.D., 2013
- Corban University, B.A., 2010

BAR ADMISSIONS

- Oregon
- California
- New York

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, “IRS Issues Final Regulations on Prevailing Wages and Registered Apprenticeship Requirements,” *Troutman Pepper*, August 1, 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, “IRS Issues Proposed Regulations on Energy Property and Rules Applicable to Energy Credit Under Section 48,” *Troutman Pepper*, November 28, 2023.
- Co-author, “IRS Issues Proposed Regulations on Prevailing Wage and Apprenticeship Requirements under the IRA,” *Troutman Pepper*, September 8, 2023.
- Co-author, “Court Issues Perplexing Decision in *Alta Wind*,” *Troutman Pepper*, June 28, 2023.
- Co-author, “IRS Issues Proposed Regulations on Direct Pay,” *Troutman Pepper*, June 20, 2023.
- Co-author, “IRS Issues Proposed Regulations on Tax Credit Transfers,” *Troutman Pepper*, June 16, 2023.
- Co-author, “Treasury and IRS Release Additional Guidance on Energy Community Enhancements Under IRA,” *Troutman Pepper*, June 16, 2023.
- Co-author, “Treasury and IRS Release Guidance on Energy Community Enhancements under the Inflation Reduction Act,” *Troutman Pepper*, April 5, 2023.
- Co-author, “Treasury and IRS Release Guidance on Prevailing Wage, Apprenticeship, and Beginning of Construction Requirements Under the Inflation Reduction Act,” *Troutman Pepper*, November 30, 2022.
- Co-author, “Highlights of the Revised Text of the Inflation Reduction Act of 2022,” *Troutman Pepper*, August 8, 2022.
- Co-author, “Inflation Reduction Act Brings Back Energy and Climate Provisions From Build Back Better Act,” *Troutman Pepper*, July 28, 2022.
- “House Rules Committee Modifies Green Energy Bill,” *Troutman Pepper*, November 1, 2021.
- Co-author, “California Clarifies Property Tax Exclusion for Solar Projects in Partnership Flips,” *Troutman Pepper*, October 4, 2021.
- Co-author, “House Ways and Means Approves Green Energy Bill,” *Troutman Pepper*, September 17, 2021.

- Co-author, “Direct-Pay Options: A Review of Recent Legislative Proposals,” *Troutman Pepper*, September 9, 2021.
- Co-author, “IRS Rules on Section 45Q Eligibility for Separately Owned and Subsequently Installed Property at Qualified Facility,” *Troutman Pepper*, July 6, 2021.
- Co-author, “IRS Further Extends Continuity Safe Harbor and Clarifies Methods for Satisfying the Continuity Requirement for Renewable Energy Projects,” *Troutman Pepper*, June 30, 2021.

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