

Associate, Houston

Tax



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Education

LL.M., New York University School of Law, 2022

J.D., Mississippi College School of Law, 2021 (*magna cum laude*)

Bachelor of Accountancy, University of Mississippi, 2018

Bar Admissions

California

Not admitted in Texas

Elbert Belk advises on the tax aspects of investments in the renewable energy and energy transition sectors, and provides guidance to clients on the qualification for and the monetization of energy transition tax incentives. He represents funds, developers, tax equity investors and tax credit buyers on assets across the renewable energy and energy transition landscape, including wind, solar, energy storage, nuclear, residential solar and commercial and industrial (C&I) projects. He also provides tax advice on developing, financing, purchasing and selling energy infrastructure projects, with a particular emphasis on tax equity financing and tax credit transfers.

Mr. Belk's representations include:

- an investor in its approximately \$250 million tax equity financing of a 250 MW solar project
- an investor in a tax equity financing of a 593 MW solar project in Illinois
- three investors in a tax equity financing of a 500 MW solar project and adjacent 450 MW BESS
- two investors in a tax equity financing of a 408 MW solar project in Texas
- two investors in a tax equity financing of a 300 MW solar project in Arizona
- an investor in a tax equity financing of a 150 MW solar project in Arizona
- an investor in a tax equity financing of a 104 MW solar project in Pennsylvania
- an investor in a joint venture with a residential solar developer, including negotiation of the MPA, the joint operating agreement and related contracts
- an investor in its approximately \$100 million tax equity financing of a residential solar portfolio
- two investors in a purchase of \$350 million of investment tax credits
- a *Fortune* 100 company in its purchase of \$150 million of zero-emission nuclear power production tax credits
- a *Fortune* 100 company in its purchase of \$100 million of hydropower investment tax credits
- a *Fortune* 100 company in its purchase of \$80 million of investment tax credits
- an investor in its purchase of \$40 million of investment tax credits
- an investor in its purchase of production tax credits generated by a portfolio of placed in service utility scale wind and solar projects