FOLEY & LARDNER LLP

Tori Roessler

Senior Counsel

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Tori Roessler focuses her practice on federal and state tax issues arising in representing financial institutions, developers, utilities, and other participants in energy, project finance, and leveraged lease transactions. Tori routinely advises clients on renewable energy projects, including solar, wind, and storage projects. She is familiar with current tax equity structures in use in the market, with an emphasis on partnership flip and inverted lease transactions, and advises on utility, commercial, and residential projects.

Tori is familiar with various federal and state tax incentives, including the investment tax credit (ITC) and production tax credit (PTC) and tax incentives related to energy transition projects and investments, such as Section 45Q carbon capture and sequestration credits. Additionally, she regularly helps clients qualify for such federal tax incentives and implement transaction structures that maximize the value of those incentives.

Tori routinely advises clients on the significant changes brought about under the Inflation Reduction Act, including the satisfying start of construction requirements, and obtaining new additional tax credits for satisfying domestic content requirements or locating renewable energy projects in energy or low-income communities. She also is well-versed in the rules and regulations surrounding transferability and direct pay options for renewable energy tax credits, as provided in the Inflation Reduction Act.

Presentations and Publications

- Presenter, “Beginning Construction for Section 45Q Tax Credits,” Infocast CCS/Decarbonization, Project Development, Finance & Investment Summit (July 24, 2023)
- Speaker, “Qualifying Beginning of Construction Section 45Q Tax Credits,” Infocast CCS/Decarbonization Project Development, Finance & Investment Summit (July 2023)
- Speaker, Green Energy Law, Contracts, and Tax Credits 2023 CLE, National Business Institute (June 2023)
- Co-Author, “IRS Releases Guidance on Tax Credit Sales and Direct Cash Payments,” *Energy Current, Foley & Lardner LLP blog* (June 2023)

- Co-Author, “Treasury and IRS Issue Guidance on Domestic Content Bonus Credit for Renewable Energy Projects,” *Energy Current, Foley & Lardner LLP blog* (May 2023)
- Speaker, ACC Houston Energy Practice Group CLE: Hydrogen Incentives and Tax Benefits for Renewable Energy Projects (May 2023)
- Co-Author, “IRS Releases Guidance on Energy Community Credit Adder,” *Energy Current, Foley & Lardner LLP blog* (April 2023)
- Co-Author, “IRS Releases Guidance on Low-Income Community Credit Adder,” *Energy Current, Foley & Lardner LLP blog* (February 2023)
- Co-Author, “What’s Next for the ITC and PTC Following the Inflation Reduction Act,” *Energy Current, Foley & Lardner LLP blog* (August 2022)
- Guest Speaker, “What’s Next for the ITC and PTC Following the Inflation Reduction Act,” Powered by Foley Podcast (August 2022)
- Co-Author, “The Inflation Reduction Act: Key Provisions Regarding the ITC and PTC,” *Energy Current, Foley & Lardner LLP blog* (August 2022)
- Author, “College Athlete Rights After O’Bannon: Where Do College Athlete Intellectual Property Rights Go from Here?” *VAND. J. ENT. & TECH. L. 18* (2016)

Sectors

- Carbon Capture
- Energy & Infrastructure
- Energy Transition
- Power & Renewables
- Racial Justice & Equity

Practice Areas

- Corporate
- Taxation
- Transactions

Education

- Vanderbilt University Law School (J.D., 2016)
  - Senior Notes Editor, *Vanderbilt Journal of Entertainment and Technology Law*
  - Vice President of Sports, Entertainment and Sports Law Society
  - Member, *Phi Delta Phi*
  - Awarded the Dean’s List and Lightfoot, Franklin & White Best Brief Award
- Auburn University (B.S., summa cum laude, 2013)
  - Studied abroad at Universidad de Salamanca in Spain (2011)

Admissions

- District of Columbia

- Virginia