

Nick C. Tricinella

Special Counsel

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Nick focuses his practice on issues involving federal and state income tax, franchise tax, sales & use tax, employment tax, property tax, gross production tax and unclaimed property issues. He advises clients on tax consequences relating to mergers, acquisitions, divestitures, Section 1031 exchanges, tax efficient entity structuring, bankruptcy and due diligence. He regularly works on tax matters involving individuals, corporations, S-corporations, partnerships, joint ventures and charitable organizations. Nick helps clients with tax disputes with the Internal Revenue Service, the Oklahoma Tax Commission and other state taxing authorities.

Prior to joining Hall Estill, Nick spent 16 years working at Chesapeake Energy Corporation (now Expand Energy Corporation), the largest producer of natural gas in the United States. At Chesapeake, Nick served as the Assistant General Counsel – Tax. Nick advised on numerous acquisitions of multibillion-dollar public and private companies, an IPO of a master limited partnership and a royalty trust, a spin-off of an oilfield services company, over 20 oil and gas joint ventures involving tax partnerships, and Chesapeake's Chapter 11 bankruptcy. Nick was involved in state and federal tax planning, purchase & sale and other agreement review, tax related due diligence and § 1031 exchanges. Nick oversaw the audit and tax controversy matters for federal income and withholding taxes, state income and franchise taxes, and unclaimed property audits. In addition, he provided counsel on sales tax, property tax, and gross production tax issues.

Further, Nick oversaw the government relations activities, associated with tax, at both the federal and state levels. He also assisted in drafting and editing legislation and was involved in conversations with federal and state law makers to educate them on tax issues and propose legislative changes.

During his time at Chesapeake, Nick offered tax advice with respect to the following transactions:

Acquisitions

-Southwestern Energy Co. - $7.4 billion

- Chief E&D Holdings, LP and Tug Hill Inc. - $2.6 billion

- Wild Horse Resources Development Corporation - $4 billion

- Vine Energy Inc. - $2.2 billion

Divestitures

- Brazos Valley Assets to Wildfire Energy LLC - $1.4 billion

- Eagle Ford Shale Assets to INEOS - $1.4 billion

- Eagle Ford Shale Assets to SilverBow Resources - $700 million

- South Marcellus & Utica Assets to Southwestern Energy Co. - $5.4 billion

- Utica Assets to Encino Acquisition Partners - $2 billion

Tax Partnerships

- Over $15 billion in Joint Venture Tax Partnerships

Other Transactions

- Volumetric Production Payments

- Public Debt Issuances

- Debt Restructuring and Refinancing

Practices

Alternative / Renewable Energy

Corporate & Business Services

Data Centers

Tax

- Tax Planning & Structuring

Fraternity & Sorority Law

Healthcare

- Healthcare: Licensed Professionals & Entities
- Healthcare Transactions

Education

- University of Florida Levin College of Law (L.L.M. in Taxation, 2008)
- University of Oklahoma College of Law (J.D., 2007)
- Oklahoma State University (M.B.A. in Finance, 2003)
- Oklahoma State University (B.S. in Biology, 2001)

Admissions

- Oklahoma
- Texas

Experience

- 2024-Present Hall Estill
- 2008-2024 Chesapeake Energy

Community & Professional Involvement

- Member, Board of Directors and Treasurer, Oklahoma Library Endowment Trust
- Member, Oklahoma Mineral Lawyers Association