

Transferable Tax Credit Opportunities

Our professionals can help you navigate any stage of the buying process—from identifying transferable tax credit opportunities to assisting with diligence on credits and completing the transfer. We'll also introduce you to our national network of tax credit syndicators and help you acquire credits from funds that aren't our direct clients, such as online and private-marketplace funds. Here are some of our current credit offerings.

CREDIT OFFERINGS

ST ¹	AMOUNT	TAX OFFSET					YEAR	PRICING ²	TRANSFER PROCESS ³		CREDIT PROGRAM
		Corporate Income	Individual Income	Insurance Premiums	Financial Institutions	Franchise			Allocable	Transferable	
											BEIP–Business Employment Incentive Program HTC–Historic Tax Credit ITC–Investment Tax Credit LIHTC–Low Income Housing Tax Credit
Fed	\$1 - \$50 million	●	●	○	○	○	2021 - 2025	Call for Inquiries	●	○	ITC/LIHTC/HTC/NMTC ⁵
AL	\$15 million	●	●	○	●	○	2021 - 2022	\$0.89 - \$0.915	○	●	ITC/HTC
AZ	\$1 - \$10 million	●	●	●	○	○	2021 - 2024	Coming Soon	●	○	LIHTC
CA	\$1 - \$10 million	●	●	●	○	○	2021 - 2026	Call for Inquiries	●	●	LIHTC
CO	\$1 - \$10 million	●	●	●	○	○	2021 - 2026	\$0.90 - \$0.94	●	●	LIHTC/HTC
CT	\$100,000 - \$10 million	●	○	●	●	●	2019 - 2021	\$0.90 - \$0.92	○	●	HTC/Entertainment
GA	\$100,000 - \$25 million	●	●	●	○	○	2021 - 2031	\$0.86 - \$0.92	●	●	LIHTC/Entertainment
HI	\$1 - \$5 million	●	●	●	●	●	2021 - 2025	\$0.84 - \$0.92	●	○	LIHTC
IA	\$1 - \$4 million	●	●	●	○	○	2021 - 2022	\$0.94	○	●	HTC/Brownfield
IL	\$1 - \$20 million	●	●	○	○	○	2021 - 2022	\$0.92 - \$0.95	●	●	HTC/Donation
IN	\$100,000 - \$20 million	●	●	●	○	○	2021 - 2022	\$0.89 - \$0.92	○	●	DINO/RTC

1. If you're seeking additional resources in a specific state, contact a Moss Adams professional

2. Lower pricing available for multi-year commitments.

3. Transferable - certificated and transferable similar to a capital asset; Allocable - transferred through a partnership/fund structure, but treated as a disguised sale giving rise to the same tax treatment as a certificated and transferable credit.

4. \$5 million limitation per taxpayer and lower pricing indicates income allocation from the sale

5. Nonmember manager structure available with guarantee by Fortune 500 company

CREDIT OFFERINGS (CONTINUED)

ST ¹	AMOUNT	TAX OFFSET					YEAR	PRICING ²	TRANSFER PROCESS ³		CREDIT PROGRAM
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											BEIP–Business Employment Incentive Program HTC–Historic Tax Credit ITC–Investment Tax Credit LIHTC–Low Income Housing Tax Credit
LA	\$100,000 - \$10 million	●	●	○	○	●	2021 - 2023	\$0.90 - \$0.92	○	●	HTC ⁴
MA	\$100,000 - \$10 million	●	●	●	●	○	2021 - 2025	\$0.84 - \$0.95	○	●	LIHTC/HTC/Entertainment
MO	\$1 - \$20 million	●	●	●	●	○	2021 - 2025	\$0.91 - \$0.955	●	●	LIHTC/HTC
MS	\$10 - \$15 million	●	●	○	○	○	2022	\$0.89 - \$0.91	●	○	HTC
NC	\$100,000 - \$5 million	●	●	●	●	●	2021 - 2025	Call for Inquiries	●	○	HTC/Mill
NE	\$100,000 - \$5 million	●	●	●	○	○	2021 - 2025	\$0.91 - \$0.94	●	●	LIHTC/HTC
NJ	\$500,000 - \$10 million	●	●	●	○	○	2021 - 2022	\$0.93 - \$0.95	○	●	GROW/Entertainment
OH	\$1 - \$5 million	●	●	●	○	○	2021 - 2022	\$0.89 - \$0.92	●	○	HTC
OK	\$1 - \$15 million	●	●	●	●	○	2021 - 2022	\$0.92 - \$0.95	●	●	LIHTC/HTC
PA	\$500,000 - \$5 million	●	●	●	●	○	2021 - 2022	\$0.92 - \$0.955	○	●	Entertainment/LIHTC/KIZ/NAP
SC	\$500,000 - \$5 million	●	●	●	●	○	2021 - 2025	\$0.82 - \$0.88	●	○	HTC/Mill/LIHTC
TX	\$500,000 - \$30 million	○	○	●	○	●	2021 - 2022	\$0.94 - \$0.955	○	●	HTC
VA	\$1 - \$5 million	●	●	●	●	○	2021	\$0.88 - \$0.93	●	○	HTC ⁴
WV	\$1 - \$5 million	●	●	○	○	○	2022	\$0.92	○	●	HTC
WI	\$1 - \$30 million	●	●	●	●	○	2021 - 2026	\$0.84 - \$0.94	●	●	HTC/LIHTC

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WE'RE HERE TO HELP

Contact us for credit availability and pricing at creditsandincentives@mossadams.com, or visit mossadams.com/transferablecredits to learn more.