



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	TAX OFFSET					PRICING ²	CREDIT PROGRAM ³
	Corporate Income	Individual Income	Insurance Premiums	Financial Institutions	Franchise		
							BEIP–Business Employment Incentive Program HTC–Historic Tax Credit ITC–Investment Tax Credit LIHTC–Low Income Housing Tax Credit
Fed	●	●	○	○	○	Contact MA	ITC/PTC/LIHTC/HTC/NMTC
AL	●	●	○	●	○	\$\$	ITC/HTC
AR	●	●	●	○	○	\$\$	LIHTC
AZ	●	●	●	○	○	Contact MA	LIHTC
CA	●	●	●	○	○	Contact MA	LIHTC
CO	●	●	●	○	○	\$\$-\$\$\$	HTC/LIHTC/Easement
CT	●	○	●	●	●	\$\$	HTC/Entertainment
DC	●	●	●	○	○	\$\$	LIHTC
GA	●	●	●	○	○	\$\$-\$\$\$	LIHTC/Entertainment
HI	●	●	●	●	●	\$\$-\$\$\$	LIHTC
IA	●	●	●	○	○	\$\$\$	HTC/Brownfield/Housing

PRICING KEY ⁴	
\$	Less than \$0.88
\$\$	Between \$0.88 and \$0.93
\$\$\$	Greater than \$0.93

1. Contact a Moss Adams professional for additional resources in a specific state.
2. Pricing may fluctuate depending on the credit program, upfront commitment for multiple years, or whether income is allocated from the sale of the credit.
3. Credits may be either transferable or allocated. Transferable credits are certificated and transferable similar to a capital asset. Allocable credits are typically certificated but transferred through a partnership/fund structure, and either treated as a disguised sale giving rise to the same tax treatment as a certificated and transferable credit or as a true partnership.
4. These amounts are estimates based on market rates. Actual pricing is set by the seller.

CREDIT OFFERINGS (CONTINUED)

ST ¹	TAX OFFSET					PRICING ²	CREDIT PROGRAM ³
	Corporate Income	Individual Income	Insurance Premiums	Financial Institutions	Franchise		
IL	●	●	○	○	○	\$\$-\$\$\$	HTC/Donation/Entertainment
IN	●	●	●	○	○	\$\$	DINO/RTC
KS	●	●	●	●	○	\$\$\$	HTC
LA	●	●	○	○	●	\$\$	HTC
MA	●	●	●	●	○	\$\$-\$\$\$	LIHTC/HTC/Entertainment/Brownfield
MO	●	●	●	●	○	\$\$-\$\$\$	LIHTC/HTC
MS	●	●	○	○	○	\$\$	HTC
NC	●	●	●	●	●	\$	HTC/Mill
NE	●	●	●	○	○	\$\$-\$\$\$	LIHTC/HTC
NJ	●	●	●	○	○	\$\$-\$\$\$	GROW/ASPIRE/Entertainment
NY	●	●	●	○	●	\$\$	HTC/Brownfield
OH	●	●	●	○	○	\$\$	HTC/TMUD/OZ
OK	●	●	●	●	○	\$\$-\$\$\$	LIHTC/HTC/Jobs
PA	●	●	●	●	○	\$\$-\$\$\$	LIHTC/Entertainment/KIZ/NAP
RI	●	●	●	●	○	\$\$\$	Rebuild

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SC	●	●	●	●	●	\$	LIHTC/HTC/Mill/Abandoned Buildings
TX	○	○	●	○	●	\$\$\$	HTC
UT	●	●	●	○	○	\$	LIHTC
VA	●	●	●	○	○	\$-\$\$	HTC/LIHTC
WV	●	●	○	○	○	\$\$	HTC
WI	●	●	●	●	○	\$-\$\$\$	LIHTC/HTC
	○	○	○	○	○		
	○	○	○	○	○		
	○	○	○	○	○		
	○	○	○	○	○		
	○	○	○	○	○		
	○	○	○	○	○		
	○	○	○	○	○		
	○	○	○	○	○		

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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.