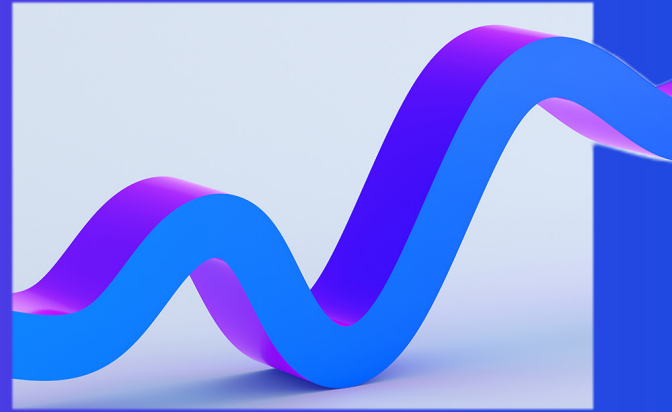




Inflation Reduction Act

Tax credit brokerage service



KPMG is well positioned to assist in placing your IRA tax credits














KPMG is in active dialogue with our extensive corporate tax relationships on IRA credit purchase opportunities

KPMG can assist in simplifying and optimizing your credit sale

Why KPMG?

- KPMG provides a full service brokerage of transferable IRA tax credits for both buyers and sellers.
- KPMG has numerous tax credit transfer buyers interested on both one-off transactions and multiyear opportunities and relationships:
 - These buyers vary in dollar amount, time horizon, and credit type.
- In addition, KPMG has the knowledge, experience, and dedicated professionals to assist clients in all related transaction services, expediting the process, and facilitating a smooth and efficient close:
 - Due diligence, prevailing wage and apprenticeships, accounting treatment, structuring, etc.
- KPMG is active in the transfer marketplace, and will provide clients with market insight and knowledge.
- From origination to close, KPMG provides guidance throughout every step of the transaction process.
- KPMG is focused on delivering reputable, high-quality counterparties for the purchase and sale of tax credits.
- Scope of brokerage service includes, but not limited to, the following:
 - Advise and assist the client in market and transaction intelligence
 - Advise and assist in developing a tax credit monetization plan
 - Assist in identifying and contacting suitable buyers of tax credits
 - Assist in arranging for buyer due diligence, if necessary
 - Assist in negotiating the financial aspects of any proposed tax credit transaction

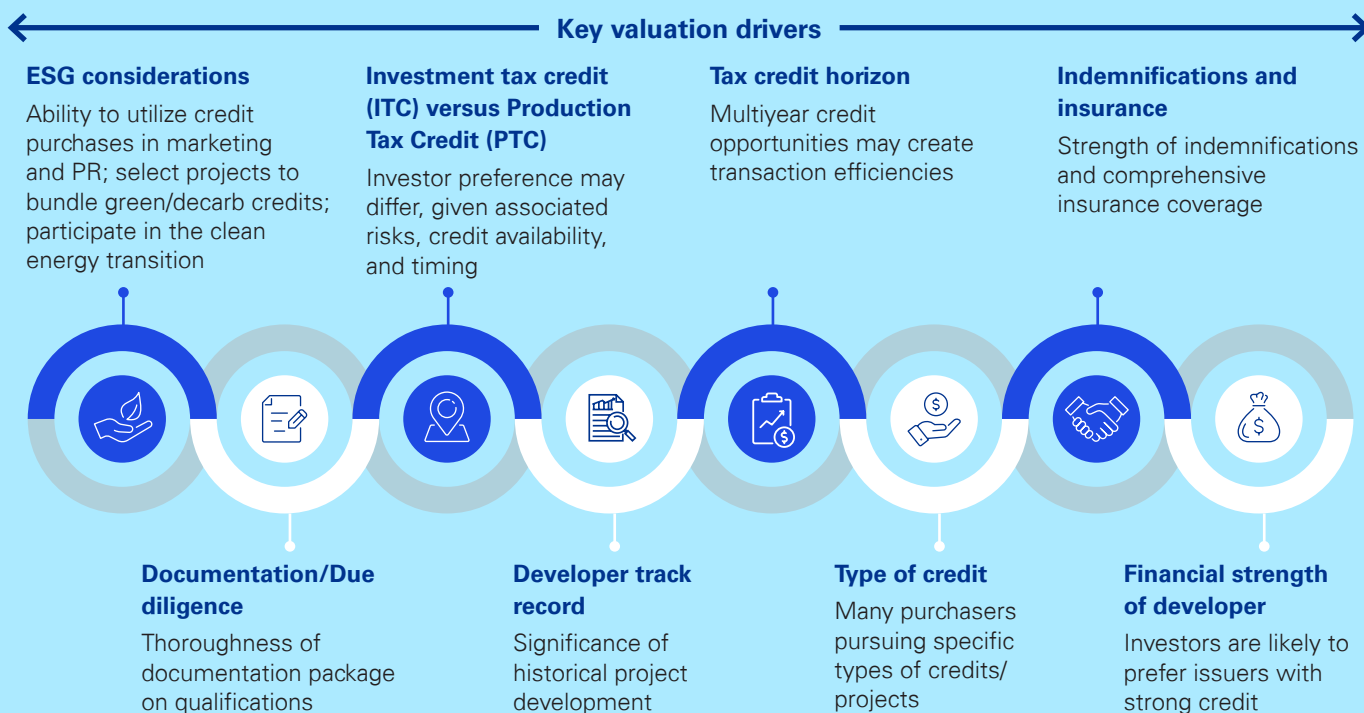
Select KPMG client tax credit buyer universe

	Business type	Credit appetite (\$ millions)
	Insurance	\$5,000+
	Technology	\$3,000+
	Technology	\$2,000+
	Healthcare	\$2,000+
	Energy	\$1,000+
	Insurance	\$1,000+
	Insurance	\$1,000+
	Fintech	\$1,000+
	Healthcare	\$800+
	Fintech	\$600+
	Finance	\$500+
	Bank	\$500+
	Transportation	\$500+

	Business type	Credit appetite (\$ millions)
	Insurance	\$400+
	Defense	\$300+
	Consumer Products	\$300+
	Consumer Products	\$200+
	Finance	\$200+
	Energy	\$200+
	Telecom	\$200+
	Financial services	\$150+
	Packaging	\$100+
	Luxury brand	\$100+
	Industrial	\$100+
	Food service	\$75+
	Energy	\$75+

KPMG represents >\$16 billion of untapped annual tax credit buyer interest.

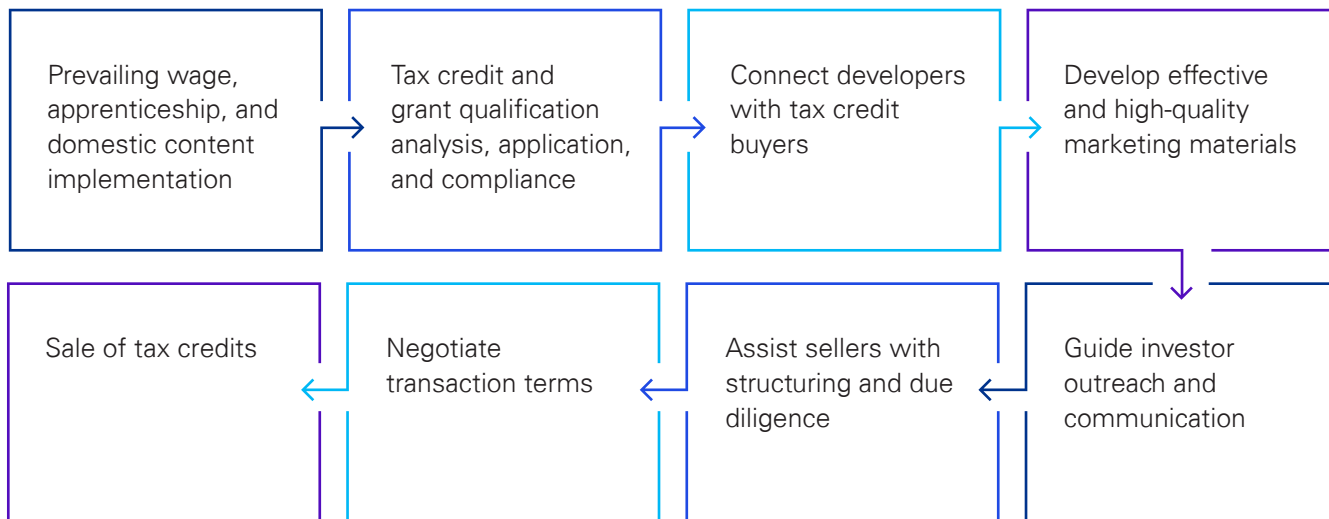
Key valuation drivers for tax-related investments



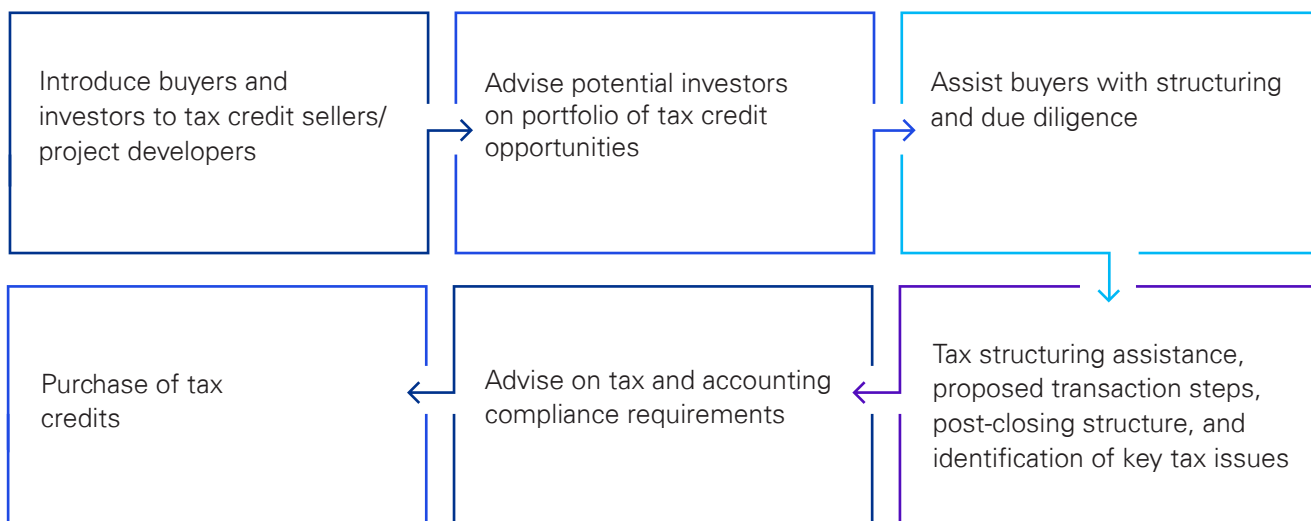
KPMG provides a wide range of transaction-related services

KPMG is a one-stop shop for our clients throughout the monetization deal lifecycle

KPMG can help sellers of tax credits



KPMG can help buyers of tax credits investors



Your dedicated KPMG tax credit placement team



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