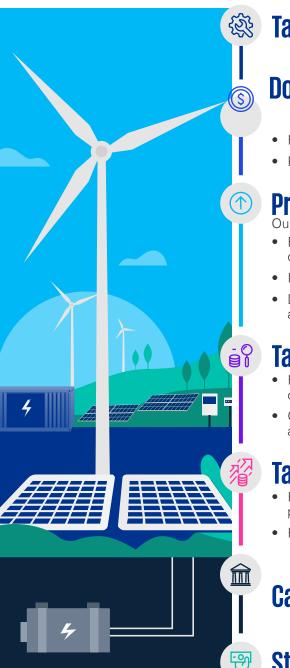


We've got your renewable bases covered (IRA credits, tax equity, finance & reporting)

KPMG has worked on hundreds of successful renewable energy transactions with our developers, issuers and investors. We have identified the "Big Seven" issues and project hurdles that are the most frequent tax equity, due diligence and other pitfalls that can present themselves for considerations on tax equity structures and credit-driven transactions.

Our Renewable Energy partners and their tax, compliance and advisory teams provide solutions for the six critical deliverable areas that required to close a transaction.



Tax Credit Structuring Strategy & Credit Eligibility Optimziation

Domestic Content Documentation, Cost-Segregation & Project Eligibility Analysis

- KPMG offers cost-segregation reports identifying assets for Investment Tax Credits to aid tax equity financing
- Provides analysis on regulations, product eligibility, and compliance with domestic content provisions for energy projects.

Prevailing Wage and Apprenticeship (PWA) and Davis Bacon Compliance - "KSET Platform"

Our KPMG prevailing wage and apprenticeship team assists clients with achieving PWA compliance.

- Establishing PWA compliance process by defining requirements and responsibilities for your project and helping contractors to avoid issues. Establishing appropriate contract provisions and providing customized training and guidance for each contractor's scope of work.
- Implementing construction-phase controls and processes for data management, compliance testing, resolving observations, and compliance reporting.
- Developing the document repository required to substantiate compliance through construction, including necessary construction labor metrics, potential curing penalties, and supporting documents to validate contractor-submitted data.

Tax Equity Financing Valuation

- KPMG delivers branded and trusted Fair Market Value reports for renewable energy facilities, supporting tax equity financing and tax credit transfers with reports that detail our application of the income and cost approaches.
- Our valuations prioritize flexibility, defensibility, and responsiveness, and meeting third-party investors' requirements for due diligence. Our team understands "deal speed" and leverages its knowledge of the tax equity and transferability markets to the benefit of our clients.

Tax Credit Transferability Opportunities for Buyers & Sellers

- KPMG advises on the purchase and sale of IRA based tax credit via transferability. On the credit sell-side KPMG will help prepare marketing documents, outreach to potential buyers, advise on valuation and structure, and management of diligence packages.
- KPMG team can coordinate diligence packages/reportsKPMG team can coordinate diligence packages/reports

Capital Projects - Strategy, Finance, and Governance

Structured Finance, Securitization Strategies & Capital Market Reporting Compliance

Your Team of Trusted Partners



Kimberly S Sucha
Partner, Tax
ksucha@kpmg.com
402-661-5220



Steve Howard
Partner, Tax
stevehoward@kpmg.com
612-305-5601



Jessica A Libby Principal, Tax jlibby@kpmg.com 612-385-5886



Kevin J Max Principal, Advisory kmax@kpmg.com 201-956-5936



Mike Hoyt
Principal – Tax
michaelhoyt@kpmg.com
713-319-3490



Rocco DiBruno Managing Director, Tax rdibruno@kpmg.com 267-256-1791



George Ward
Principal – Corporate Finance
stevehoward@kpmg.com
713-319-2000



Frederick Morris
Advisory Managing Director
fmorris1@kpmg.com
332-259-3155



Nate Gabig Principal – CFO Advisory ngabig@kpmg.com 703-203-7896