

Transferable Inflation Reduction Act (IRA) Tax Credits: Considerations for Tax Credit Bridge Lenders

WRITTEN BY

[Anne C. Loomis](#) | [Vaughn H. Morrison](#) | [Richard M. Pollak](#) | [Olivia Mao](#) | [Aminata Sabally](#)

Enacted in 2022, the Inflation Reduction Act (IRA) allows the transfer of certain tax credits, enabling unrelated parties to purchase them for cash. Lenders who want to use tax credits to secure loans should consider tax credit insurance and consult legal, tax, and insurance professionals to navigate new financing structures.

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