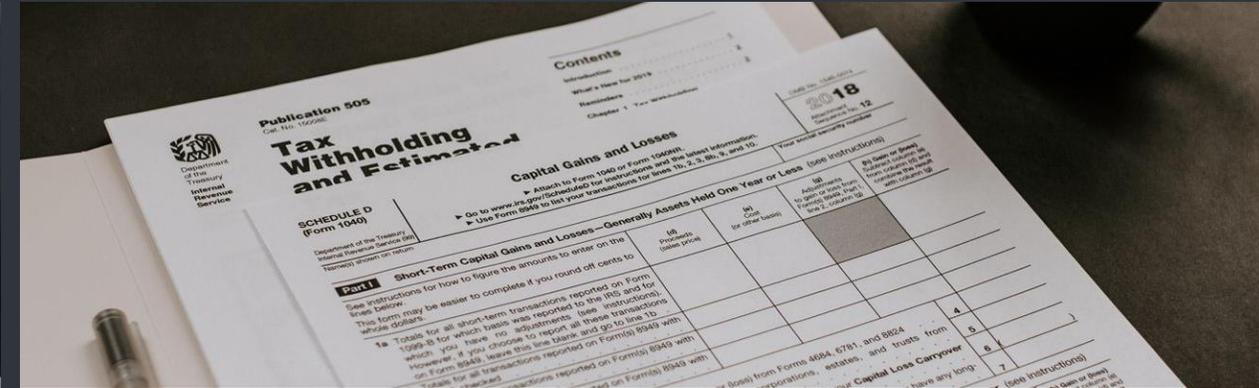


Alternative Wealth Management

Tax Advantaged Programs Partnership



Learn More About Us



AWM Managing Directors

On average over 20 years' experience with alternative and tax advantaged investments



Tax Advantaged Programs

Government Directed Private Sector Investment in ESG and Business Continuity



Partnership Opportunities

An expansion of products and services without the extra work

Tax Incentive Programs



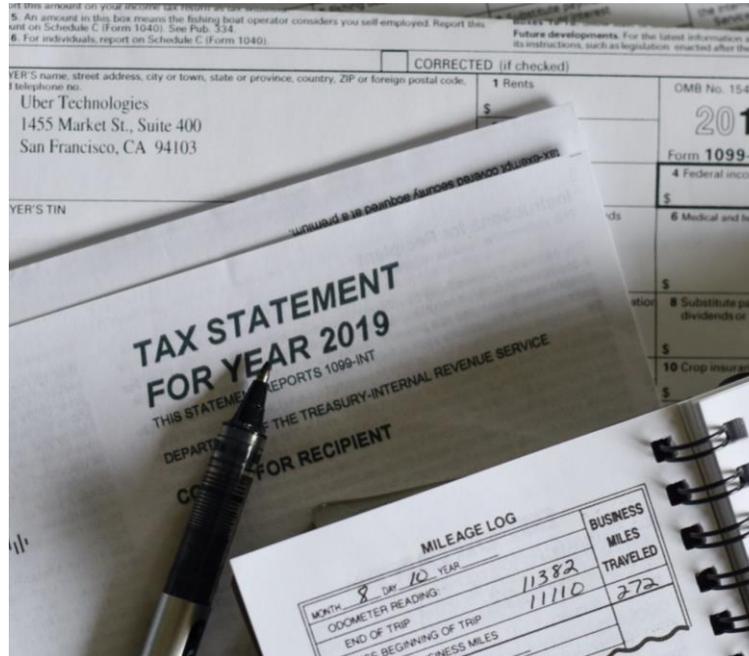
- The US Government offers Tax Incentive Programs through the Internal Revenue Code (IRC) which allow it to direct private sector investment
- Many such programs are Environmental, Social and Governance Responsible, with sustainable goals that include; conservation of land, development of clean energy and enrichment of underprivileged communities
- Other Internal Revenue Codes facilitate efficiency and continuity of business; such as IRC Section 1031; which allows investment real estate owners to sell property and reinvest directly into replacement property without incurring tax consequence

Program Categories



Capital Gains Deferral

Deferring the realization of a gain from a capital transaction



Income Tax Deductions

Deductions or exemptions that reduce reportable income



Tax Credits

Credits are subtracted directly from taxes owed as opposed to a reduction of income

Deferral of Real Estate Capital Gains

- **IRC Section 1031 Exchange**

- Provides deferral on the gains from the sale of investment real estate
- **Delaware Statutory Trusts** - Fractional ownership of real estate for those seeking passive investment
- **Tenant in Common** - Flexible structure which can provide liquidity, opportunistic investing and co-ownership

- **IRC Section 721 UPREIT**

- IRC §721 allows property owners to merge holdings into larger diversified portfolios; we work with REITs and DSTs that offer potential options for UPREIT





Deferral of *ANY* Capital Gain

- **Qualified Opportunity Zone Funds**

- Provides deferral on the gains from the sale of ANY asset in addition to other potential benefits such as gains forgiveness and exclusion of gains created by the fund
- **Real Estate Development** - New development or renovation in lower income areas
- **Business Development** - Equity ownership in business ventures with high growth potential

- **Deferred Sales Trust**

- Uses the IRC §453 installment sale structure to provide deferral on gains from the sale of ANY asset
- Creates an annual income stream with controlled tax dispositions

Income Tax Deductions



Real Estate Development with Conservation Option

IRC §170 provides deductions for the conservation of land and minerals; we work with programs that may offer a choice between development and conservation



Private Real Estate Depreciation and Cost Segregation

IRC §167 allows depreciation of real estate as an expense deduction against income; some programs may provide cost segregation for pass-through of accelerated depreciation



Donor Advised Funds

Flexible structure allowing immediate deductions with donor-controlled timing for funding of multiple charities

Tax Credits



Investment Tax Credits

Provides a credit for expenses invested in renewable energy properties

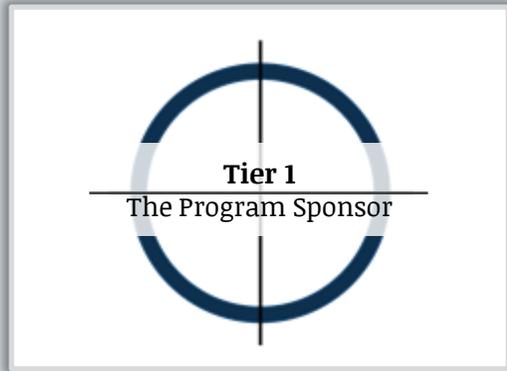


R&D Tax Credits

Provides a credit for companies that are innovative in research and design

Four Tier Investment Screen

AWM



With an institutional pedigree and/or essential industry experience, program sponsors develop offerings that provide access to what they believe is a compelling sector, niche or strategy



Independent legal analysts; specialized in the review of private placement offerings; conduct thorough due diligence on sponsors and their programs



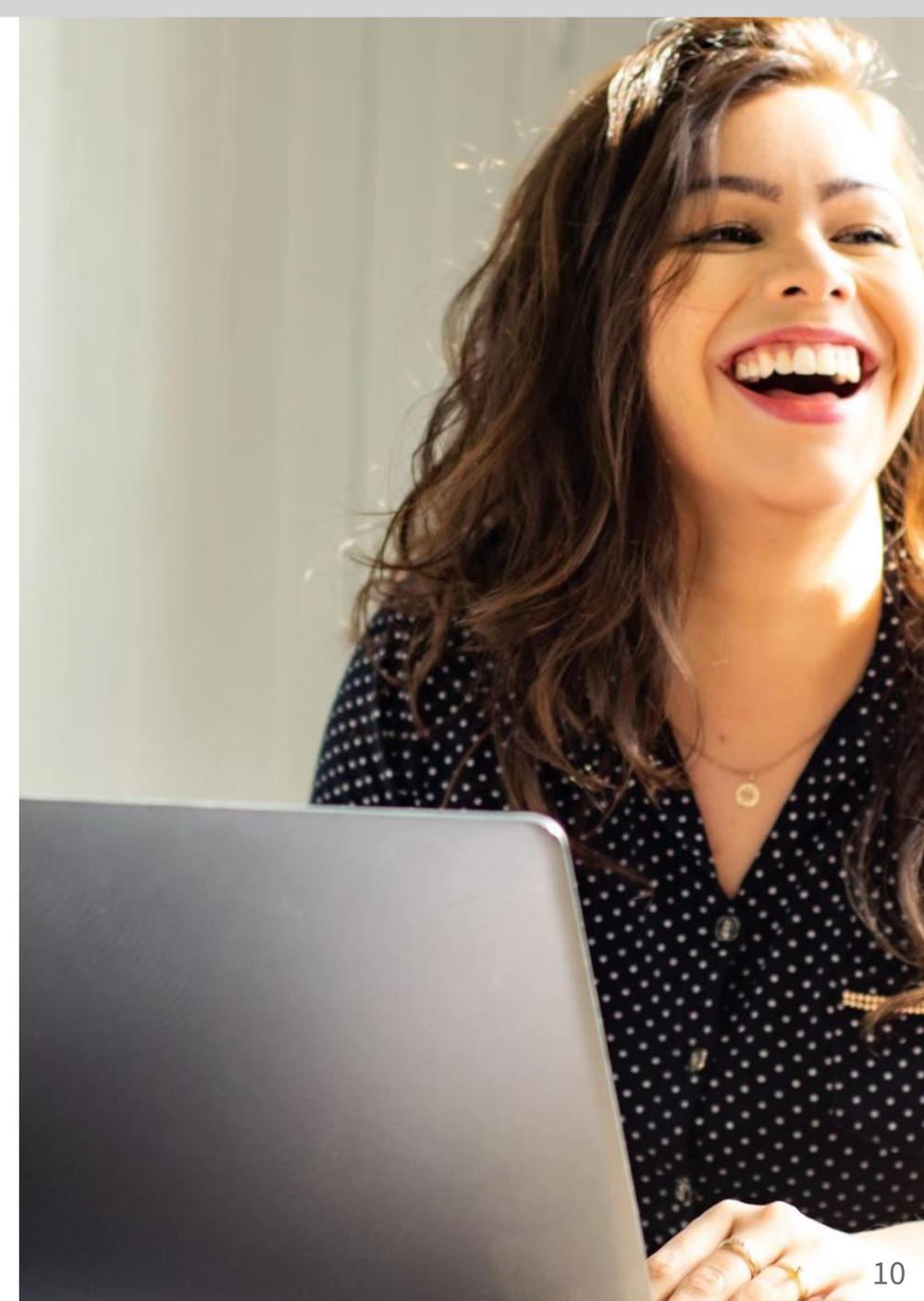
We evaluate offerings seeking strong sponsor leadership, compelling sector characteristics, competitive market advantages and use of tax code incentives



PCM has extensive experience as a market maker for private placement offerings and provider of independent review and analysis for industry programs

Referring Partners

- A Referring Partner seeks to add tax advantaged programs to their platform without having to learn tax codes or the characteristics of each strategy
- We act seamlessly as an extension of a Referring Partner team; educating on how to identify client opportunities and stepping in to provide greater details and support when appropriate
- After the client, tax and legal advisors gain a high level of comfort, we assist in executing on all aspects of the transaction
- If needed, we will also refer other centers of influence (such as Qualified Intermediaries for 1031 transactions) to facilitate compliance with regulations



Benefits of a Partnership



- Remaining current on the intricate details of tax rules and programs is a significant endeavor
- Professional service providers and financial advisors can partner with the AWM Private Client Group to offer these valuable services without having to allocate their own intellectual capital
- This leaves more time to focus on client relationships and business development

Referring Partner Process

- 1 Referring Partners identify situations where clients can benefit from tax advantaged programs
- 2 Once recognized AWM is introduced for review of the client's unique situation and proposal of suitable strategies
- 3 If the client moves forward, we process subscription documents and help ensure Internal Revenue Code specifications are followed; such as required timelines for IRC Section 1031 exchange
- 4 We provide ongoing updates on programs and respond to client questions when needed

Types of Partners



RIA

- An RIA may charge an up-front consulting fee or be paid a referral fee for assisting clients in identifying situations where they can benefit from tax advantaged programs
- Any commissions received may be reduced by the amount of RIA fees; thus, maintaining total client expenses equal to or less than that of similar investors
- Clients benefit from multiple advisors who can present strategies that they might not have had access to otherwise



AWM Licensed Partner

- We may sponsor CPAs, Enrolled Agents, RIAs and other centers of influence to obtain a FINRA Securities License with our firm
- Once licensed they can offer tax advantaged programs to their clients and revenue share in commissions received
- This could be an ideal situation for CPAs and Enrolled Agents who process returns and continually identify tax exposures without the ability to provide recommendations or solutions

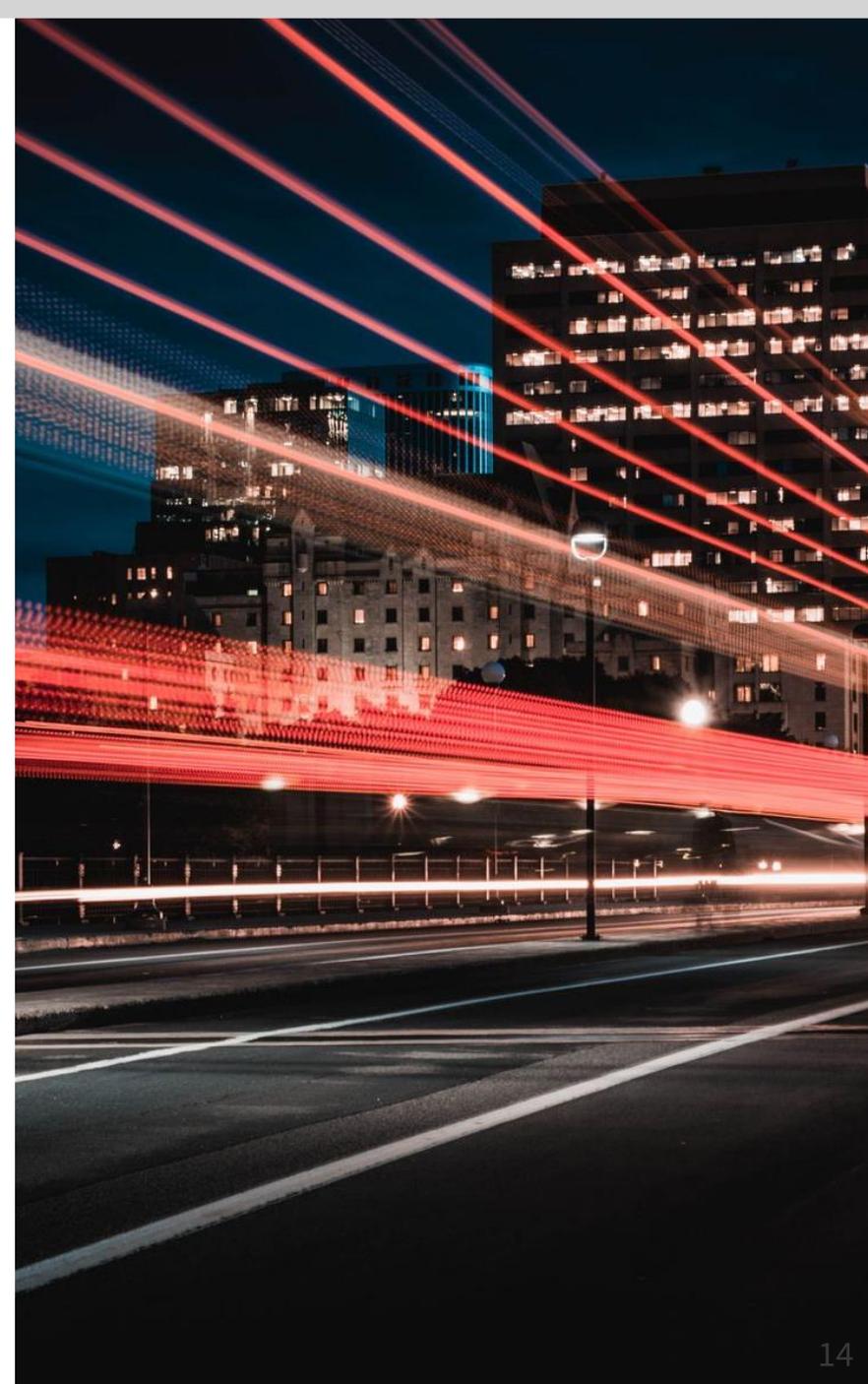


Custom Partner

- Licensed Advisors or those seeking to become licensed can have greater involvement in the design, presentation and execution of strategies
- We will customize a partnership which reflects the amount of participation from each member

Proprietary Program Access

AWM provides access to tax advantaged programs designed and managed in conjunction with leading institutional sponsors



Alternative Wealth Management Disclosures

All Securities through Patrick Capital Management, Inc. Member FINRA / SIPC. Alternative Wealth Management, LLC is not affiliated with Patrick Capital Management, LLC. Investors should review any transaction and the various tax deferred and tax exclusion strategies and structures available with their tax and legal advisors. Alternative Wealth Management does not provide tax or legal advice.

The information provided in this document is for educational purposes only and does not represent an offer to purchase, acquire or engage in any transactions. Offerings discussed are purchased through Private Placement Memorandum only. Securities being offered are speculative and entail a high degree of risk. Investments in Private Placement Programs are suitable only for investors who have adequate means of providing for current needs and personal contingencies, can bear the economic risk of the investment, and have no need for liquidity.

The following is a brief overview of some of the risks that Alternative Wealth Management deems appropriate to highlight. It is not and is not intended to be, a summary of all the risks associated with a private placement.

Real Estate Risks – Real estate risks include those of specific property issues, the economy of the geographic locations, environmental hazards, the risk of loss of tenant and other factors typically associated with a real estate investment.

Change of Tax Status - IRS tax rule changes may alter or eliminate certain benefits related to current programs.

Performance Expectations – There is no guarantee you will recover all or even a portion of your investment. Performance projections are based upon assumptions and might not occur. They cannot be relied upon when deciding to invest. Past performance and/or forward statements are never an assurance of future results.

Reduction or Elimination of Cash Flow - Like any investment in real estate, if a DST property unexpectedly loses tenants or sustains substantial damage, there is potential for suspension of cash flow distributions.

Potential for Property Value Loss - All real estate investments have the potential to lose value during the life of the investments.

Impact of Fees/Expenses – There are substantial fees paid to the Sponsor, and affiliate companies who will profit from the private placement for their services related to the operation of the private placement. The Sponsor and its affiliates will receive fees regardless of the success of the private placement and will be paid those fees regardless of whether you receive a return of your investment and distributions. Costs associated with the transaction may impact investors' returns and may outweigh the tax benefits.

Liquidity Risk – Private Placements are generally illiquid with no secondary market for units and it is highly unlikely that any market will develop. You should consider these long-term investments regardless of your circumstances.

Sponsor Risk – There are substantial conflicts of interest between investors and the self-interest of the Sponsor, Master Tenant and affiliate companies who will profit from the private placement for their services regardless of their results. Their decisions related to the offering and operation of the private placement is critical to the success of the private placement and the return of your investment. The offering sponsor could take actions that might not be in the best interests of the shareholders of the private placement. Those types of conflicts of interest could influence the decisions in the management and operation of the private placement that are contrary to the best interests of the Investors. Investors will have no control over their decisions.

Thank You

